

List of Appendices

| | |
|------------|--|
| Appendix A | Summary of Earnings for Test Years 2003 and 2004 |
| Appendix B | Test Year 2003 Rate Schedules |
| Appendix C | Rate Increases for 2004 and 2005. |
| Appendix D | Adopted Quantities |
| Appendix E | Attrition Calculations for 2005 |
| Appendix F | Bill Comparisons |
| Appendix G | Other Tariff Changes |
| Appendix H | Income Tax Calculations |
| Appendix I | SCWC/ORR Stipulation |

Note: Appendices A and E show revenue requirement changes on a regional as well as district specific basis. Authorized rate changes in this decision are based on a regional approach as proposed by SCWC. The district specific numbers provide additional information that can be used to analyze the effects of using regional rates rather than district specific rates.

APPENDIX A
PAGE 1 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 – Summary
SUMMARY OF EARNINGS – TEST YEAR 2003
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|-------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 66,717.9 | 68,572.3 | 67,156.9 | 75,253.7 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 14,452.7 | 12,426.9 | 13,408.2 | 13,408.2 |
| Purchased Power | 4,404.9 | 4,609.2 | 3,912.9 | 3,912.9 |
| Pump Taxes | 3,056.1 | 4,380.0 | 4,087.5 | 4,087.5 |
| Chemicals | 454.6 | 526.2 | 484.3 | 484.3 |
| Allocated Common Cust. Acct. (G.O.) | 1,135.1 | 971.1 | 1,063.0 | 1,063.0 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | 0.0 | 0.0 |
| Uncollectibles | 181.2 | 130.3 | 134.3 | 150.5 |
| Operation Labor | 3,560.9 | 2,988.6 | 3,259.5 | 3,259.5 |
| Other Operation Expenses | 1437.6 | 1164.0 | 1,324.5 | 1,324.5 |
| TOTAL OPERATION EXPENSES | 28,683.1 | 27,196.3 | 27,674.2 | 27,690.4 |
| Maintenance Labor | 1,228.1 | 1,093.7 | 1,030.2 | 1,030.2 |
| Other Maintenance Expenses | 3,452.3 | 2,081.6 | 2,306.5 | 2,306.5 |
| TOTAL MAINTENANCE EXPENSE | 4,680.4 | 3,175.3 | 3,336.7 | 3,336.7 |
| Office Supplies & Expenses | 354.4 | 340.7 | 340.7 | 340.7 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 7.8 | 4.9 | 4.9 | 4.9 |
| Pension and Benefits | 20.8 | 12.4 | 16.7 | 16.7 |
| Business Meals | 4.7 | 3.4 | 3.4 | 3.4 |
| Regulatory Expenses | 350.8 | 350.4 | 350.8 | 350.8 |
| Outside Services | 49.3 | 47.6 | 49.3 | 49.3 |
| Miscellaneous | 14.3 | 11.3 | 11.3 | 11.3 |
| Allocated General Office Expenses | 9,201.8 | 5,732.7 | 8,206.4 | 8,206.4 |
| Allocated Region Office Expenses | 1,138.8 | 828.3 | 1,105.9 | 1,105.9 |
| Allocated District Office Expenses | 2,139.9 | 1,708.2 | 1,828.9 | 1,828.9 |
| Other Maintenance of General Plant | 60.8 | 34.0 | 34.0 | 34.0 |
| Rent | 152.7 | 138.1 | 152.7 | 152.7 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 639.1 | 558.4 | 589.6 | 589.6 |
| TOTAL ADMIN & GENERAL EXPENSES | 14,135.2 | 9,770.4 | 12,694.5 | 12,694.5 |
| DEPRECIATION AND AMORTIZATION | 7,642.6 | 7,224.2 | 7,254.3 | 7,254.3 |
| Property Taxes | 1,860.4 | 1,783.1 | 1,762.4 | 1,762.4 |
| Payroll Taxes | 429.0 | 322.6 | 385.6 | 385.6 |
| Local Taxes | 638.4 | 655.2 | 642.6 | 720.1 |
| State Income Tax | 254.6 | 1,156.1 | 709.2 | 1,416.7 |
| Federal Income Tax | 880.0 | 4,419.2 | 2,669.1 | 5,470.2 |
| TOTAL OPERATING EXPENSES | 59,203.7 | 55,702.4 | 57,128.7 | 60,730.9 |
| NET OPERATING REVENUE | 7,514.2 | 12,869.9 | 10,028.2 | 14,522.8 |
| RATE BASE | \$182,370.8 | \$154,886.2 | \$165,218.0 | \$165,218.0 |
| RATE OF RETURN | 4.12% | 8.31% | 6.07% | 8.79% |

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APPENDIX A
PAGE 2 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 – Summary
SUMMARY OF EARNINGS – TEST YEAR 2004
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|-------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 66,724.4 | 68,945.7 | 67,462.2 | 77,490.1 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 15,047.0 | 13,122.6 | 13,512.4 | 13,512.4 |
| Purchased Power | 4,581.9 | 4,685.4 | 3,946.0 | 3,946.0 |
| Pump Taxes | 3,481.6 | 4,847.7 | 4,304.7 | 4,304.7 |
| Chemicals | 465.5 | 543.1 | 493.1 | 493.1 |
| Allocated Common Cust. Acct. (G.O.) | 1,171.2 | 998.5 | 1,088.7 | 1,088.7 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | 0.0 | 0.0 |
| Uncollectibles | 181.2 | 131.0 | 134.9 | 155.0 |
| Operation Labor | 3,721.4 | 3,064.9 | 3,334.5 | 3,334.5 |
| Other Operation Expenses | 1470.7 | 1191.9 | 1,447.3 | 1,447.3 |
| TOTAL OPERATION EXPENSES | 30,120.5 | 28,585.1 | 28,261.6 | 28,281.7 |
| Maintenance Labor | 1,283.5 | 1,126.5 | 1,055.3 | 1,055.3 |
| Other Maintenance Expenses | 3,581.7 | 2,132.3 | 2,331.2 | 2,331.2 |
| TOTAL MAINTENANCE EXPENSE | 4,865.2 | 3,258.8 | 3,386.5 | 3,386.5 |
| Office Supplies & Expenses | 362.6 | 350.2 | 346.6 | 346.6 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 8.0 | 5.0 | 5.0 | 5.0 |
| Pension and Benefits | 21.3 | 12.9 | 17.0 | 17.0 |
| Business Meals | 4.8 | 3.6 | 3.4 | 3.4 |
| Regulatory Expenses | 350.8 | 350.9 | 350.8 | 350.8 |
| Outside Services | 50.4 | 48.5 | 50.1 | 50.1 |
| Miscellaneous | 14.7 | 11.5 | 11.5 | 11.5 |
| Allocated General Office Expenses | 10,320.6 | 5,940.6 | 8,693.8 | 8,693.8 |
| Allocated Region Office Expenses | 1,183.7 | 851.8 | 1,130.9 | 1,130.9 |
| Allocated District Office Expenses | 2,220.5 | 1,756.3 | 1,869.8 | 1,869.8 |
| Other Maintenance of General Plant | 62.2 | 34.9 | 34.6 | 34.6 |
| Rent | 156.2 | 142.1 | 155.2 | 155.2 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 667.9 | 574.3 | 603.2 | 603.2 |
| TOTAL ADMIN & GENERAL EXPENSES | 15,423.7 | 10,082.6 | 13,272.0 | 13,272.0 |
| DEPRECIATION AND AMORTIZATION | 8,870.6 | 7,734.2 | 7,725.9 | 7,725.9 |
| Property Taxes | 2,046.6 | 1,987.7 | 1,872.8 | 1,872.8 |
| Payroll Taxes | 448.3 | 331.4 | 394.6 | 394.6 |
| Local Taxes | 638.4 | 658.7 | 645.5 | 741.5 |
| State Income Tax | (240.4) | 853.8 | 456.7 | 1,332.9 |
| Federal Income Tax | (1,515.7) | 3,061.6 | 1,804.7 | 5,273.8 |
| TOTAL OPERATING EXPENSES | 60,657.2 | 56,553.9 | 57,820.2 | 62,281.6 |
| NET OPERATING REVENUE | 6,067.2 | 12,391.8 | 9,642.0 | 15,208.5 |
| RATE BASE | \$202,721.6 | \$159,122.7 | \$173,413.4 | \$173,413.4 |
| RATE OF RETURN | 2.99% | 7.79% | 5.56% | 8.77% |

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APPENDIX A
PAGE 3 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 - Barstow
SUMMARY OF EARNINGS – TEST YEAR 2003
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 6,596.7 | 6,912.4 | 6,654.1 | 7,502.4 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 0.0 | 0.0 | 0.0 | 0.0 |
| Purchased Power | 870.1 | 870.1 | 741.6 | 741.6 |
| Pump Taxes | 28.7 | 29.9 | 30.2 | 30.2 |
| Chemicals | 46.5 | 48.4 | 46.6 | 46.6 |
| Allocated Common Cust. Acct. (G.O.) | 98.3 | 84.1 | 92.1 | 92.1 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | 0.0 | 0.0 |
| Uncollectibles | 17.9 | 13.1 | 13.3 | 15.0 |
| Operation Labor | 444.2 | 372.6 | 425.0 | 425.0 |
| Other Operation Expenses | 130.0 | 130.0 | 180.2 | 180.2 |
| TOTAL OPERATION EXPENSES | 1,635.7 | 1,548.2 | 1,529.1 | 1,530.8 |
| Maintenance Labor | 153.5 | 121.2 | 132.9 | 132.9 |
| Other Maintenance Expenses | 597.1 | 389.6 | 398.9 | 398.9 |
| TOTAL MAINTENANCE EXPENSE | 750.6 | 510.8 | 531.8 | 531.8 |
| Office Supplies & Expenses | 55.3 | 53.0 | 53.0 | 53.0 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 0.9 | 0.5 | 0.5 | 0.5 |
| Pension and Benefits | 4.9 | 3.0 | 3.9 | 3.9 |
| Business Meals | 0.3 | 0.3 | 0.3 | 0.3 |
| Regulatory Expenses | 37.5 | 37.0 | 37.5 | 37.5 |
| Outside Services | 22.9 | 22.0 | 22.9 | 22.9 |
| Miscellaneous | 0.6 | 0.5 | 0.5 | 0.5 |
| Allocated General Office Expenses | 797.3 | 496.7 | 711.0 | 711.0 |
| Allocated Region Office Expenses | 98.6 | 71.7 | 95.8 | 95.8 |
| Allocated District Office Expenses | 367.1 | 293.0 | 296.6 | 296.6 |
| Other Maintenance of General Plant | 5.3 | 2.9 | 2.9 | 2.9 |
| Rent | 56.5 | 51.0 | 56.5 | 56.5 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 87.3 | 76.8 | 83.5 | 83.5 |
| TOTAL ADMIN & GENERAL EXPENSES | 1,534.5 | 1,108.4 | 1,364.9 | 1,364.9 |
| DEPRECIATION AND AMORTIZATION | 911.2 | 886.7 | 885.8 | 885.8 |
| Property Taxes | 234.1 | 235.4 | 231.1 | 231.1 |
| Payroll Taxes | 54.1 | 39.0 | 50.7 | 50.7 |
| Local Taxes | 63.1 | 66.2 | 63.7 | 71.8 |
| State Income Tax | 59.1 | 158.4 | 114.5 | 188.6 |
| Federal Income Tax | 192.7 | 560.7 | 402.5 | 696.0 |
| TOTAL OPERATING EXPENSES | 5,435.1 | 5,113.8 | 5,174.0 | 5,551.4 |
| NET OPERATING REVENUE | 1,161.6 | 1,798.6 | 1,480.1 | 1,951.0 |
| RATE BASE | \$23,554.9 | \$22,904.7 | \$22,195.9 | \$22,195.9 |
| RATE OF RETURN | 4.93% | 7.85% | 6.67% | 8.79% |

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APPENDIX A
PAGE 4 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 - Barstow
SUMMARY OF EARNINGS – TEST YEAR 2004
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 6,549.6 | 6,914.7 | 6,656.3 | 7,583.7 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 0.0 | 0.0 | 0.0 | 0.0 |
| Purchased Power | 895.1 | 915.9 | 741.6 | 741.6 |
| Pump Taxes | 28.4 | 30.5 | 30.2 | 30.2 |
| Chemicals | 47.3 | 50.7 | 47.4 | 47.4 |
| Allocated Common Cust. Acct. (G.O.) | 101.5 | 86.5 | 94.3 | 94.3 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | 0.0 | 0.0 |
| Uncollectibles | 17.8 | 13.1 | 13.3 | 15.2 |
| Operation Labor | 464.2 | 381.1 | 434.8 | 434.8 |
| Other Operation Expenses | 133.0 | 133.0 | 183.3 | 183.3 |
| TOTAL OPERATION EXPENSES | 1,687.3 | 1,610.8 | 1,545.0 | 1,546.9 |
| Maintenance Labor | 160.4 | 124.0 | 136.1 | 136.1 |
| Other Maintenance Expenses | 616.0 | 399.1 | 403.2 | 403.2 |
| TOTAL MAINTENANCE EXPENSE | 776.4 | 523.1 | 539.3 | 539.3 |
| Office Supplies & Expenses | 56.6 | 54.4 | 53.9 | 53.9 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 0.9 | 0.5 | 0.5 | 0.5 |
| Pension and Benefits | 5.0 | 3.0 | 4.0 | 4.0 |
| Business Meals | 0.3 | 0.3 | 0.3 | 0.3 |
| Regulatory Expenses | 37.5 | 37.5 | 37.5 | 37.5 |
| Outside Services | 23.4 | 22.5 | 23.3 | 23.3 |
| Miscellaneous | 0.6 | 0.5 | 0.5 | 0.5 |
| Allocated General Office Expenses | 894.2 | 514.7 | 753.3 | 753.3 |
| Allocated Region Office Expenses | 102.5 | 73.8 | 97.9 | 97.9 |
| Allocated District Office Expenses | 381.6 | 301.9 | 303.3 | 303.3 |
| Other Maintenance of General Plant | 5.4 | 2.9 | 2.9 | 2.9 |
| Rent | 57.8 | 52.4 | 57.5 | 57.5 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 91.2 | 79.0 | 85.4 | 85.4 |
| TOTAL ADMIN & GENERAL EXPENSES | 1,657.0 | 1,143.4 | 1,420.3 | 1,420.3 |
| DEPRECIATION AND AMORTIZATION | 1,047.1 | 935.7 | 923.9 | 923.9 |
| Property Taxes | 253.1 | 250.5 | 240.8 | 240.8 |
| Payroll Taxes | 56.6 | 39.9 | 51.9 | 51.9 |
| Local Taxes | 62.7 | 66.2 | 63.7 | 72.6 |
| State Income Tax | 5.5 | 124.5 | 82.7 | 163.8 |
| Federal Income Tax | (42.9) | 450.9 | 330.4 | 651.2 |
| TOTAL OPERATING EXPENSES | 5,502.8 | 5,145.0 | 5,198.0 | 5,610.6 |
| NET OPERATING REVENUE | 1,046.8 | 1,769.7 | 1,458.3 | 1,973.1 |
| RATE BASE | \$25,515.0 | \$22,189.8 | \$22,497.8 | \$22,497.8 |
| RATE OF RETURN | 4.10% | 7.98% | 6.48% | 8.77% |

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APPENDIX A
PAGE 5 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 - Calipatria
SUMMARY OF EARNINGS – TEST YEAR 2003
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 1,041.0 | 1,119.2 | 1,063.4 | 1,567.6 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 67.8 | 71.5 | 68.9 | 68.9 |
| Purchased Power | 61.6 | 63.4 | 62.5 | 62.5 |
| Pump Taxes | 0.0 | 0.0 | 0.0 | 0.0 |
| Chemicals | 108.9 | 118.8 | 110.6 | 110.6 |
| Allocated Common Cust. Acct. (G.O.) | 13.1 | 11.2 | 12.2 | 12.2 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | | |
| Uncollectibles | 2.8 | 2.1 | 2.1 | 3.1 |
| Operation Labor | 152.6 | 125.0 | 140.7 | 140.7 |
| Other Operation Expenses | 60.5 | 47.8 | 48.0 | 48.0 |
| TOTAL OPERATION EXPENSES | 467.3 | 439.8 | 445.1 | 446.1 |
| Maintenance Labor | 32.4 | 13.7 | 27.0 | 27.0 |
| Other Maintenance Expenses | 359.0 | 157.4 | 239.9 | 239.9 |
| TOTAL MAINTENANCE EXPENSE | 391.4 | 171.1 | 266.9 | 266.9 |
| Office Supplies & Expenses | 32.4 | 31.0 | 31.0 | 31.0 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 0.0 | 0.0 | 0.0 | 0.0 |
| Pension and Benefits | 1.7 | 1.0 | 1.4 | 1.4 |
| Business Meals | 0.3 | 0.2 | 0.2 | 0.2 |
| Regulatory Expenses | 17.8 | 17.8 | 17.8 | 17.8 |
| Outside Services | 5.0 | 4.8 | 5.0 | 5.0 |
| Miscellaneous | 1.0 | 1.0 | 1.0 | 1.0 |
| Allocated General Office Expenses | 106.0 | 66.0 | 94.5 | 94.5 |
| Allocated Region Office Expenses | 13.2 | 9.6 | 12.8 | 12.8 |
| Allocated District Office Expenses | 49.3 | 39.3 | 39.8 | 39.8 |
| Other Maintenance of General Plant | 7.7 | 4.3 | 4.3 | 4.3 |
| Rent | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 65.4 | 57.6 | 60.3 | 60.3 |
| TOTAL ADMIN & GENERAL EXPENSES | 299.8 | 232.6 | 268.1 | 268.1 |
| DEPRECIATION AND AMORTIZATION | 253.8 | 155.7 | 151.9 | 151.9 |
| Property Taxes | 40.7 | 39.7 | 27.8 | 27.8 |
| Payroll Taxes | 19.8 | 11.0 | 18.0 | 18.0 |
| Local Taxes | 10.0 | 10.7 | 10.2 | 15.0 |
| State Income Tax | (54.0) | (1.8) | (15.1) | 29.0 |
| Federal Income Tax | (241.1) | (18.1) | (64.7) | 109.7 |
| TOTAL OPERATING EXPENSES | 1,187.7 | 1,040.7 | 1,108.2 | 1,332.5 |
| NET OPERATING REVENUE | (146.7) | 78.5 | (44.8) | 235.1 |
| RATE BASE | \$8,378.9 | \$3,650.5 | \$2,674.8 | \$2,674.8 |
| RATE OF RETURN | -1.75% | 2.15% | -1.67% | 8.79% |

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APPENDIX A
PAGE 6 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 - Calipatria
SUMMARY OF EARNINGS – TEST YEAR 2004
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 1,040.4 | 1,136.8 | 1,063.5 | 1,568.4 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 67.8 | 72.4 | 68.9 | 68.9 |
| Purchased Power | 65.1 | 68.0 | 66.2 | 66.2 |
| Pump Taxes | 0.0 | 0.0 | 0.0 | 0.0 |
| Chemicals | 111.8 | 124.6 | 112.5 | 112.5 |
| Allocated Common Cust. Acct. (G.O.) | 13.5 | 11.5 | 12.5 | 12.5 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | | |
| Uncollectibles | 2.8 | 2.2 | 2.1 | 3.1 |
| Operation Labor | 159.3 | 127.8 | 143.9 | 143.9 |
| Other Operation Expenses | 61.9 | 49.0 | 48.8 | 48.8 |
| TOTAL OPERATION EXPENSES | 482.2 | 455.5 | 455.0 | 456.0 |
| Maintenance Labor | 33.8 | 14.0 | 27.6 | 27.6 |
| Other Maintenance Expenses | 372.0 | 161.2 | 242.4 | 242.4 |
| TOTAL MAINTENANCE EXPENSE | 405.8 | 175.2 | 270.0 | 270.0 |
| Office Supplies & Expenses | 33.1 | 31.9 | 31.5 | 31.5 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 0.0 | 0.0 | 0.0 | 0.0 |
| Pension and Benefits | 1.8 | 1.1 | 1.4 | 1.4 |
| Business Meals | 0.4 | 0.3 | 0.2 | 0.2 |
| Regulatory Expenses | 17.8 | 17.8 | 17.8 | 17.8 |
| Outside Services | 5.1 | 4.9 | 5.1 | 5.1 |
| Miscellaneous | 1.0 | 1.0 | 1.0 | 1.0 |
| Allocated General Office Expenses | 118.8 | 68.4 | 100.1 | 100.1 |
| Allocated Region Office Expenses | 13.7 | 9.9 | 13.1 | 13.1 |
| Allocated District Office Expenses | 51.2 | 40.5 | 40.7 | 40.7 |
| Other Maintenance of General Plant | 7.9 | 4.4 | 4.4 | 4.4 |
| Rent | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 68.3 | 59.2 | 61.7 | 61.7 |
| TOTAL ADMIN & GENERAL EXPENSES | 319.1 | 239.4 | 277.1 | 277.1 |
| DEPRECIATION AND AMORTIZATION | 437.9 | 221.9 | 159.7 | 159.7 |
| Property Taxes | 63.8 | 58.4 | 28.6 | 28.6 |
| Payroll Taxes | 20.7 | 11.2 | 18.4 | 18.4 |
| Local Taxes | 10.0 | 10.9 | 10.2 | 15.0 |
| State Income Tax | (84.1) | (22.0) | (21.1) | 23.0 |
| Federal Income Tax | (421.2) | (59.7) | (90.9) | 83.8 |
| TOTAL OPERATING EXPENSES | 1,234.2 | 1,090.8 | 1,107.0 | 1,331.6 |
| NET OPERATING REVENUE | (193.8) | 46.0 | (43.5) | 236.8 |
| RATE BASE | \$10,953.6 | \$4,453.8 | \$2,699.6 | \$2,699.6 |
| RATE OF RETURN | -1.77% | 1.03% | -1.61% | 8.77% |

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APPENDIX A
PAGE 7 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 - Claremont
SUMMARY OF EARNINGS – TEST YEAR 2003
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 10,759.5 | 11,031.1 | 10,782.9 | 12,225.1 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 3,110.8 | 3,049.8 | 2,941.4 | 2,941.4 |
| Purchased Power | 1,036.0 | 990.8 | 950.7 | 950.7 |
| Pump Taxes | 172.3 | 319.3 | 360.1 | 360.1 |
| Chemicals | 42.5 | 46.1 | 46.4 | 46.4 |
| Allocated Common Cust. Acct. (G.O.) | 165.7 | 141.7 | 155.1 | 155.1 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | 0.0 | 0.0 |
| Uncollectibles | 29.2 | 21.0 | 21.6 | 24.5 |
| Operation Labor | 348.6 | 348.6 | 365.7 | 365.7 |
| Other Operation Expenses | 189.2 | 156.9 | 157.7 | 157.7 |
| TOTAL OPERATION EXPENSES | 5,094.3 | 5,074.2 | 4,998.7 | 5,001.5 |
| Maintenance Labor | 174.1 | 159.0 | 165.2 | 165.2 |
| Other Maintenance Expenses | 465.4 | 322.2 | 311.0 | 311.0 |
| TOTAL MAINTENANCE EXPENSE | 639.5 | 481.2 | 476.2 | 476.2 |
| Office Supplies & Expenses | 13.4 | 12.8 | 12.8 | 12.8 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 0.0 | 0.0 | 0.0 | 0.0 |
| Pension and Benefits | 0.0 | 0.0 | 0.0 | 0.0 |
| Business Meals | 0.0 | 0.0 | 0.0 | 0.0 |
| Regulatory Expenses | 43.8 | 43.8 | 43.8 | 43.8 |
| Outside Services | 0.0 | 0.0 | 0.0 | 0.0 |
| Miscellaneous | 0.4 | 0.3 | 0.3 | 0.3 |
| Allocated General Office Expenses | 1,342.9 | 836.6 | 1,197.7 | 1,197.7 |
| Allocated Region Office Expenses | 166.0 | 120.8 | 161.2 | 161.2 |
| Allocated District Office Expenses | 206.7 | 165.1 | 174.2 | 174.2 |
| Other Maintenance of General Plant | 0.1 | 0.1 | 0.1 | 0.1 |
| Rent | 13.3 | 12.1 | 13.3 | 13.3 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 40.7 | 35.8 | 42.7 | 42.7 |
| TOTAL ADMIN & GENERAL EXPENSES | 1,827.3 | 1,227.4 | 1,646.2 | 1,646.2 |
| DEPRECIATION AND AMORTIZATION | 1,271.4 | 1,213.7 | 1,236.5 | 1,236.5 |
| Property Taxes | 212.5 | 204.8 | 205.6 | 205.6 |
| Payroll Taxes | 44.5 | 40.1 | 45.3 | 45.3 |
| Local Taxes | 103.0 | 105.4 | 103.2 | 117.0 |
| State Income Tax | 45.3 | 151.2 | 93.7 | 219.7 |
| Federal Income Tax | 191.9 | 596.2 | 380.4 | 879.3 |
| TOTAL OPERATING EXPENSES | 9,429.7 | 9,094.2 | 9,185.6 | 9,827.3 |
| NET OPERATING REVENUE | 1,329.8 | 1,936.9 | 1,597.2 | 2,397.8 |
| RATE BASE | \$28,830.3 | \$25,753.7 | \$27,279.0 | \$27,279.0 |
| RATE OF RETURN | 4.61% | 7.52% | 5.86% | 8.79% |

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APPENDIX A
PAGE 8 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 - Claremont
SUMMARY OF EARNINGS – TEST YEAR 2004
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 10,796.1 | 11,091.9 | 10,839.3 | 12,653.6 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 3,285.9 | 3,239.0 | 2,976.0 | 2,976.0 |
| Purchased Power | 1,074.6 | 990.8 | 951.3 | 951.3 |
| Pump Taxes | 369.3 | 516.3 | 557.1 | 557.1 |
| Chemicals | 43.7 | 47.4 | 47.2 | 47.2 |
| Allocated Common Cust. Acct. (G.O.) | 170.9 | 145.7 | 158.9 | 158.9 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | 0.0 | 0.0 |
| Uncollectibles | 29.3 | 21.1 | 21.7 | 25.3 |
| Operation Labor | 364.4 | 364.4 | 374.1 | 374.1 |
| Other Operation Expenses | 193.6 | 160.7 | 160.4 | 160.4 |
| TOTAL OPERATION EXPENSES | 5,531.7 | 5,485.4 | 5,246.6 | 5,250.3 |
| Maintenance Labor | 181.9 | 162.7 | 169.2 | 169.2 |
| Other Maintenance Expenses | 474.8 | 330.2 | 314.3 | 314.3 |
| TOTAL MAINTENANCE EXPENSE | 656.7 | 492.9 | 483.5 | 483.5 |
| Office Supplies & Expenses | 13.7 | 13.2 | 13.0 | 13.0 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 0.0 | 0.0 | 0.0 | 0.0 |
| Pension and Benefits | 0.0 | 0.0 | 0.0 | 0.0 |
| Business Meals | 0.0 | 0.0 | 0.0 | 0.0 |
| Regulatory Expenses | 43.8 | 43.8 | 43.8 | 43.8 |
| Outside Services | 0.0 | 0.0 | 0.0 | 0.0 |
| Miscellaneous | 0.4 | 0.3 | 0.3 | 0.3 |
| Allocated General Office Expenses | 1,506.2 | 867.0 | 1,268.8 | 1,268.8 |
| Allocated Region Office Expenses | 172.6 | 124.2 | 164.9 | 164.9 |
| Allocated District Office Expenses | 215.3 | 170.1 | 178.2 | 178.2 |
| Other Maintenance of General Plant | 0.1 | 0.1 | 0.1 | 0.1 |
| Rent | 13.7 | 12.4 | 13.5 | 13.5 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 42.6 | 36.9 | 43.7 | 43.7 |
| TOTAL ADMIN & GENERAL EXPENSES | 2,008.4 | 1,268.0 | 1,726.4 | 1,726.4 |
| DEPRECIATION AND AMORTIZATION | 1,384.5 | 1,279.2 | 1,299.9 | 1,299.9 |
| Property Taxes | 226.5 | 215.3 | 215.9 | 215.9 |
| Payroll Taxes | 46.5 | 41.7 | 46.4 | 46.4 |
| Local Taxes | 103.3 | 105.9 | 103.7 | 121.1 |
| State Income Tax | (33.6) | 91.7 | 50.2 | 208.7 |
| Federal Income Tax | (178.5) | 328.8 | 203.3 | 831.0 |
| TOTAL OPERATING EXPENSES | 9,745.5 | 9,308.9 | 9,375.8 | 10,183.0 |
| NET OPERATING REVENUE | 1,050.6 | 1,783.0 | 1,463.5 | 2,470.6 |
| RATE BASE | \$30,909.1 | \$26,225.4 | \$28,171.3 | \$28,171.3 |
| RATE OF RETURN | 3.40% | 6.80% | 5.20% | 8.77% |

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APPENDIX A
PAGE 9 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 - Desert
SUMMARY OF EARNINGS – TEST YEAR 2003
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 1,709.5 | 1,755.8 | 1,749.6 | 2,744.5 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 37.6 | 28.8 | 28.8 | 28.8 |
| Purchased Power | 171.4 | 182.1 | 152.7 | 152.7 |
| Pump Taxes | 22.2 | 32.1 | 25.6 | 25.6 |
| Chemicals | 9.9 | 10.8 | 10.2 | 10.2 |
| Allocated Common Cust. Acct. (G.O.) | 23.9 | 20.4 | 22.3 | 22.3 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | | |
| Uncollectibles | 4.6 | 3.3 | 3.5 | 5.5 |
| Operation Labor | 311.6 | 275.4 | 296.6 | 296.6 |
| Other Operation Expenses | 209.8 | 87.0 | 87.4 | 87.4 |
| TOTAL OPERATION EXPENSES | 791.0 | 639.9 | 627.1 | 629.1 |
| Maintenance Labor | 137.4 | 137.4 | 118.3 | 118.3 |
| Other Maintenance Expenses | 243.4 | 123.5 | 162.6 | 162.6 |
| TOTAL MAINTENANCE EXPENSE | 380.8 | 260.9 | 280.9 | 280.9 |
| Office Supplies & Expenses | 45.4 | 43.8 | 43.8 | 43.8 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 0.1 | 0.1 | 0.1 | 0.1 |
| Pension and Benefits | 3.0 | 1.8 | 2.4 | 2.4 |
| Business Meals | 0.5 | 0.4 | 0.4 | 0.4 |
| Regulatory Expenses | 21.1 | 21.1 | 21.1 | 21.1 |
| Outside Services | 1.2 | 1.2 | 1.2 | 1.2 |
| Miscellaneous | 1.0 | 0.8 | 0.8 | 0.8 |
| Allocated General Office Expenses | 193.4 | 120.5 | 172.4 | 172.4 |
| Allocated Region Office Expenses | 24.3 | 17.7 | 23.6 | 23.6 |
| Allocated District Office Expenses | 90.2 | 72.0 | 72.8 | 72.8 |
| Other Maintenance of General Plant | 1.4 | 0.8 | 0.8 | 0.8 |
| Rent | 29.0 | 26.2 | 29.0 | 29.0 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 53.3 | 46.1 | 50.8 | 50.8 |
| TOTAL ADMIN & GENERAL EXPENSES | 463.9 | 352.5 | 419.2 | 419.2 |
| DEPRECIATION AND AMORTIZATION | 305.5 | 296.7 | 296.7 | 296.7 |
| Property Taxes | 45.6 | 45.0 | 44.6 | 44.6 |
| Payroll Taxes | 39.7 | 32.6 | 36.8 | 36.8 |
| Local Taxes | 16.4 | 16.8 | 16.7 | 26.3 |
| State Income Tax | | | (28.0) | 59.0 |
| Federal Income Tax | | | (72.1) | 272.1 |
| TOTAL OPERATING EXPENSES | 1,784.8 | 1,597.4 | 1,622.0 | 2,064.7 |
| NET OPERATING REVENUE | (75.3) | 158.4 | 127.5 | 679.8 |
| RATE BASE | \$8,298.8 | \$6,545.4 | \$7,734.1 | \$7,734.1 |
| RATE OF RETURN | -0.91% | 2.42% | 1.65% | 8.79% |

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APPENDIX A
PAGE 10 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 - Desert
SUMMARY OF EARNINGS – TEST YEAR 2004
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 1,698.2 | 1,776.0 | 1,769.2 | 3,013.1 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 37.6 | 28.8 | 28.8 | 28.8 |
| Purchased Power | 176.6 | 183.5 | 153.9 | 153.9 |
| Pump Taxes | 21.3 | 32.5 | 26.9 | 26.9 |
| Chemicals | 10.1 | 10.8 | 10.5 | 10.5 |
| Allocated Common Cust. Acct. (G.O.) | 24.6 | 21.0 | 22.9 | 22.9 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | | |
| Uncollectibles | 4.6 | 3.4 | 3.5 | 6.0 |
| Operation Labor | 325.5 | 281.8 | 303.4 | 303.4 |
| Other Operation Expenses | 214.7 | 89.1 | 188.9 | 188.9 |
| TOTAL OPERATION EXPENSES | 815.0 | 650.9 | 738.8 | 741.3 |
| Maintenance Labor | 143.6 | 142.9 | 121.2 | 121.2 |
| Other Maintenance Expenses | 252.3 | 126.5 | 164.4 | 164.4 |
| TOTAL MAINTENANCE EXPENSE | 395.9 | 269.4 | 285.6 | 285.6 |
| Office Supplies & Expenses | 46.5 | 45.1 | 44.6 | 44.6 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 0.1 | 0.1 | 0.1 | 0.1 |
| Pension and Benefits | 3.1 | 1.9 | 2.4 | 2.4 |
| Business Meals | 0.6 | 0.4 | 0.4 | 0.4 |
| Regulatory Expenses | 21.1 | 21.1 | 21.1 | 21.1 |
| Outside Services | 1.3 | 1.2 | 1.3 | 1.3 |
| Miscellaneous | 1.0 | 0.8 | 0.8 | 0.8 |
| Allocated General Office Expenses | 216.9 | 124.8 | 182.7 | 182.7 |
| Allocated Region Office Expenses | 25.2 | 18.2 | 24.1 | 24.1 |
| Allocated District Office Expenses | 93.7 | 74.1 | 74.5 | 74.5 |
| Other Maintenance of General Plant | 1.5 | 0.8 | 0.8 | 0.8 |
| Rent | 29.7 | 27.0 | 29.5 | 29.5 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 55.7 | 47.5 | 51.9 | 51.9 |
| TOTAL ADMIN & GENERAL EXPENSES | 496.4 | 363.0 | 434.2 | 434.2 |
| DEPRECIATION AND AMORTIZATION | 379.9 | 327.1 | 340.2 | 340.2 |
| Property Taxes | 53.7 | 49.6 | 50.9 | 50.9 |
| Payroll Taxes | 41.5 | 33.6 | 37.7 | 37.7 |
| Local Taxes | 16.2 | 17.0 | 16.9 | 28.8 |
| State Income Tax | | | (46.8) | 61.9 |
| Federal Income Tax | | | (173.4) | 257.0 |
| TOTAL OPERATING EXPENSES | 1,794.5 | 1,614.5 | 1,684.1 | 2,237.5 |
| NET OPERATING REVENUE | (96.3) | 161.5 | 85.1 | 775.6 |
| RATE BASE | \$9,708.9 | \$8,135.2 | \$8,844.2 | \$8,844.2 |
| RATE OF RETURN | -0.99% | 1.99% | 0.96% | 8.77% |

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APPENDIX A
PAGE 11 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 – Orange County
SUMMARY OF EARNINGS – TEST YEAR 2003
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 26,170.5 | 26,543.1 | 26,292.1 | 28,729.7 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 6,192.5 | 4,771.3 | 5,579.9 | 5,579.9 |
| Purchased Power | 1,166.0 | 1,265.3 | 1,036.1 | 1,036.1 |
| Pump Taxes | 2,436.4 | 2,984.9 | 2,792.8 | 2,792.8 |
| Chemicals | 138.2 | 169.3 | 151.8 | 151.8 |
| Allocated Common Cust. Acct. (G.O.) | 506.1 | 433.0 | 474.0 | 474.0 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | | |
| Uncollectibles | 71.1 | 50.4 | 52.6 | 57.5 |
| Operation Labor | 1,280.2 | 959.7 | 1,051.9 | 1,051.9 |
| Other Operation Expenses | 494.7 | 448.8 | 450.6 | 450.6 |
| TOTAL OPERATION EXPENSES | 12,285.2 | 11,082.7 | 11,589.7 | 11,594.6 |
| Maintenance Labor | 347.7 | 300.8 | 258.4 | 258.4 |
| Other Maintenance Expenses | 883.0 | 526.8 | 589.9 | 589.9 |
| TOTAL MAINTENANCE EXPENSE | 1,230.7 | 827.6 | 848.3 | 848.3 |
| Office Supplies & Expenses | 103.0 | 98.9 | 98.9 | 98.9 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 5.2 | 3.3 | 3.3 | 3.3 |
| Pension and Benefits | 5.4 | 3.2 | 4.3 | 4.3 |
| Business Meals | 3.2 | 2.3 | 2.3 | 2.3 |
| Regulatory Expenses | 123.9 | 123.9 | 123.9 | 123.9 |
| Outside Services | 15.8 | 15.4 | 15.8 | 15.8 |
| Miscellaneous | 6.0 | 4.7 | 4.7 | 4.7 |
| Allocated General Office Expenses | 4,102.9 | 2,556.1 | 3,659.1 | 3,659.1 |
| Allocated Region Office Expenses | 507.7 | 369.3 | 493.0 | 493.0 |
| Allocated District Office Expenses | 968.6 | 773.0 | 862.0 | 862.0 |
| Other Maintenance of General Plant | 19.0 | 10.6 | 10.6 | 10.6 |
| Rent | 33.0 | 29.9 | 33.0 | 33.0 |
| A&G Expenses Capitalized | 0.0 | 0.0 | | |
| A&G Labor | 174.2 | 150.7 | 143.1 | 143.1 |
| TOTAL ADMIN & GENERAL EXPENSES | 6,067.9 | 4,141.3 | 5,453.9 | 5,453.9 |
| DEPRECIATION AND AMORTIZATION | 2,360.9 | 2,200.2 | 2,204.1 | 2,204.1 |
| Property Taxes | 420.2 | 409.1 | 405.7 | 405.7 |
| Payroll Taxes | 142.4 | 99.6 | 114.9 | 114.9 |
| Local Taxes | 250.4 | 253.5 | 251.6 | 274.9 |
| State Income Tax | | | 292.0 | 505.0 |
| Federal Income Tax | | | 1,192.6 | 2,035.9 |
| TOTAL OPERATING EXPENSES | 23,330.2 | 21,438.3 | 22,352.7 | 23,437.2 |
| NET OPERATING REVENUE | 2,840.3 | 5,104.8 | 3,939.4 | 5,292.5 |
| RATE BASE | \$65,368.4 | \$53,739.8 | \$60,210.3 | \$60,210.3 |
| RATE OF RETURN | 4.35% | 9.50% | 6.54% | 8.79% |

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APPENDIX A
PAGE 12 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 – Orange County
SUMMARY OF EARNINGS – TEST YEAR 2004
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 26,217.7 | 26,757.7 | 26,464.6 | 29,521.2 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 6,323.8 | 4,997.4 | 5,643.1 | 5,643.1 |
| Purchased Power | 1,207.1 | 1,267.3 | 1,041.6 | 1,041.6 |
| Pump Taxes | 2,557.3 | 3,135.4 | 2,810.9 | 2,810.9 |
| Chemicals | 141.4 | 173.2 | 154.4 | 154.4 |
| Allocated Common Cust. Acct. (G.O.) | 522.2 | 445.2 | 485.4 | 485.4 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | | |
| Uncollectibles | 71.2 | 50.8 | 52.9 | 59.0 |
| Operation Labor | 1,337.9 | 981.6 | 1,076.1 | 1,076.1 |
| Other Operation Expenses | 506.0 | 459.3 | 458.4 | 458.4 |
| TOTAL OPERATION EXPENSES | 12,666.9 | 11,510.2 | 11,722.9 | 11,729.0 |
| Maintenance Labor | 363.4 | 307.8 | 264.8 | 264.8 |
| Other Maintenance Expenses | 940.7 | 539.7 | 596.2 | 596.2 |
| TOTAL MAINTENANCE EXPENSE | 1,304.1 | 847.5 | 861.0 | 861.0 |
| Office Supplies & Expenses | 105.3 | 101.7 | 100.6 | 100.6 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 5.3 | 3.4 | 3.4 | 3.4 |
| Pension and Benefits | 5.5 | 3.3 | 4.4 | 4.4 |
| Business Meals | 3.3 | 2.4 | 2.3 | 2.3 |
| Regulatory Expenses | 123.9 | 123.9 | 123.9 | 123.9 |
| Outside Services | 16.2 | 15.6 | 16.0 | 16.0 |
| Miscellaneous | 6.2 | 4.8 | 4.8 | 4.8 |
| Allocated General Office Expenses | 4,601.8 | 2,648.8 | 3,876.4 | 3,876.4 |
| Allocated Region Office Expenses | 527.7 | 379.6 | 504.2 | 504.2 |
| Allocated District Office Expenses | 1,001.8 | 792.9 | 881.0 | 881.0 |
| Other Maintenance of General Plant | 19.5 | 10.9 | 10.8 | 10.8 |
| Rent | 33.7 | 30.8 | 33.5 | 33.5 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 182.0 | 155.0 | 146.4 | 146.4 |
| TOTAL ADMIN & GENERAL EXPENSES | 6,632.2 | 4,273.1 | 5,707.7 | 5,707.7 |
| DEPRECIATION AND AMORTIZATION | 2,800.6 | 2,369.0 | 2,380.3 | 2,380.3 |
| Property Taxes | 459.5 | 436.1 | 433.7 | 433.7 |
| Payroll Taxes | 148.8 | 102.0 | 117.5 | 117.5 |
| Local Taxes | 250.9 | 255.6 | 253.2 | 282.5 |
| State Income Tax | | | 201.3 | 468.4 |
| Federal Income Tax | | | 931.4 | 1,988.9 |
| TOTAL OPERATING EXPENSES | 23,853.0 | 21,717.0 | 22,609.1 | 23,968.9 |
| NET OPERATING REVENUE | 2,364.7 | 5,040.7 | 3,855.5 | 5,552.2 |
| RATE BASE | \$72,158.6 | \$53,867.7 | \$63,309.3 | \$63,309.3 |
| RATE OF RETURN | 3.28% | 9.36% | 6.09% | 8.77% |

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APPENDIX A
PAGE 13 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 – San Dimas
SUMMARY OF EARNINGS – TEST YEAR 2003
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 12,787.6 | 13,321.3 | 12,920.2 | 13,826.9 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 4,530.6 | 4,438.5 | 4,620.3 | 4,620.3 |
| Purchased Power | 609.8 | 667.2 | 529.4 | 529.4 |
| Pump Taxes | 156.9 | 420.8 | 318.4 | 318.4 |
| Chemicals | 29.5 | 35.6 | 30.7 | 30.7 |
| Allocated Common Cust. Acct. (G.O.) | 194.7 | 166.6 | 182.4 | 182.4 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | 0.0 | 0.0 |
| Uncollectibles | 34.7 | 25.3 | 25.8 | 27.7 |
| Operation Labor | 493.3 | 429.0 | 454.6 | 454.6 |
| Other Operation Expenses | 188.6 | 129.1 | 129.7 | 129.7 |
| TOTAL OPERATION EXPENSES | 6,238.1 | 6,312.1 | 6,291.3 | 6,293.1 |
| Maintenance Labor | 195.0 | 195.0 | 162.5 | 162.5 |
| Other Maintenance Expenses | 485.9 | 319.4 | 324.6 | 324.6 |
| TOTAL MAINTENANCE EXPENSE | 680.9 | 514.4 | 487.1 | 487.1 |
| Office Supplies & Expenses | 49.1 | 47.4 | 47.4 | 47.4 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 0.0 | 0.0 | 0.0 | 0.0 |
| Pension and Benefits | 2.0 | 1.2 | 1.6 | 1.6 |
| Business Meals | 0.0 | 0.0 | 0.0 | 0.0 |
| Regulatory Expenses | 50.8 | 50.8 | 50.8 | 50.8 |
| Outside Services | 0.0 | 0.0 | 0.0 | 0.0 |
| Miscellaneous | 1.9 | 1.4 | 1.4 | 1.4 |
| Allocated General Office Expenses | 1,578.7 | 983.5 | 1,407.9 | 1,407.9 |
| Allocated Region Office Expenses | 195.3 | 142.0 | 189.7 | 189.7 |
| Allocated District Office Expenses | 243.1 | 194.1 | 204.9 | 204.9 |
| Other Maintenance of General Plant | 20.6 | 11.5 | 11.5 | 11.5 |
| Rent | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 94.6 | 83.3 | 87.2 | 87.2 |
| TOTAL ADMIN & GENERAL EXPENSES | 2,236.1 | 1,515.2 | 2,002.3 | 2,002.3 |
| DEPRECIATION AND AMORTIZATION | 1,221.5 | 1,183.0 | 1,185.5 | 1,185.5 |
| Property Taxes | 492.4 | 443.7 | 442.6 | 442.6 |
| Payroll Taxes | 61.9 | 49.3 | 55.7 | 55.7 |
| Local Taxes | 122.4 | 127.2 | 123.6 | 132.3 |
| State Income Tax | | | 124.4 | 203.7 |
| Federal Income Tax | | | 508.9 | 822.6 |
| TOTAL OPERATING EXPENSES | 11,419.4 | 11,143.3 | 11,221.4 | 11,624.8 |
| NET OPERATING REVENUE | 1,368.2 | 2,178.0 | 1,698.7 | 2,202.1 |
| RATE BASE | \$26,115.3 | \$23,701.5 | \$25,052.5 | \$25,052.5 |
| RATE OF RETURN | 5.24% | 9.19% | 6.78% | 8.79% |

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APPENDIX A
PAGE 14 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 – San Dimas
SUMMARY OF EARNINGS – TEST YEAR 2004
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED AT PRESENT AT AUTHORIZED | |
|---|------------------|------------|-------------------------------------|--------------|
| | <u>SCA</u> | <u>ORA</u> | <u>RATES</u> | <u>RATES</u> |
| OPERATING REVENUES | 12,785.8 | 13,354.2 | 12,949.8 | 14,141.5 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 4,783.8 | 4,714.0 | 4,626.7 | 4,626.7 |
| Purchased Power | 658.4 | 688.2 | 550.4 | 550.4 |
| Pump Taxes | 205.3 | 463.0 | 314.7 | 314.7 |
| Chemicals | 30.3 | 36.7 | 31.3 | 31.3 |
| Allocated Common Cust. Acct. (G.O.) | 200.9 | 171.3 | 186.8 | 186.8 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | 0.0 | 0.0 |
| Uncollectibles | 34.7 | 25.4 | 25.9 | 28.3 |
| Operation Labor | 515.5 | 438.8 | 465.1 | 465.1 |
| Other Operation Expenses | 193.0 | 132.2 | 131.9 | 131.9 |
| TOTAL OPERATION EXPENSES | 6,621.9 | 6,669.6 | 6,332.8 | 6,335.2 |
| Maintenance Labor | 203.8 | 203.8 | 166.6 | 166.6 |
| Other Maintenance Expenses | 496.1 | 327.2 | 328.1 | 328.1 |
| TOTAL MAINTENANCE EXPENSE | 699.9 | 531.0 | 494.7 | 494.7 |
| Office Supplies & Expenses | 50.3 | 48.6 | 48.2 | 48.2 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 0.0 | 0.0 | 0.0 | 0.0 |
| Pension and Benefits | 2.0 | 1.2 | 1.6 | 1.6 |
| Business Meals | 0.0 | 0.0 | 0.0 | 0.0 |
| Regulatory Expenses | 50.8 | 50.8 | 50.8 | 50.8 |
| Outside Services | 0.0 | 0.0 | 0.0 | 0.0 |
| Miscellaneous | 1.9 | 1.4 | 1.4 | 1.4 |
| Allocated General Office Expenses | 1,770.6 | 1,019.2 | 1,491.5 | 1,491.5 |
| Allocated Region Office Expenses | 203.0 | 146.1 | 194.0 | 194.0 |
| Allocated District Office Expenses | 253.2 | 200.0 | 209.5 | 209.5 |
| Other Maintenance of General Plant | 21.1 | 11.9 | 11.7 | 11.7 |
| Rent | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 98.9 | 85.6 | 89.2 | 89.2 |
| TOTAL ADMIN & GENERAL EXPENSES | 2,451.8 | 1,564.8 | 2,098.0 | 2,098.0 |
| DEPRECIATION AND AMORTIZATION | 1,322.3 | 1,240.2 | 1,244.2 | 1,244.2 |
| Property Taxes | 517.7 | 517.7 | 464.8 | 464.8 |
| Payroll Taxes | 64.7 | 50.8 | 57.0 | 57.0 |
| Local Taxes | 122.3 | 127.6 | 123.9 | 135.3 |
| State Income Tax | | | 94.1 | 198.3 |
| Federal Income Tax | | | 399.3 | 811.6 |
| TOTAL OPERATING EXPENSES | 11,729.6 | 11,324.6 | 11,308.8 | 11,839.0 |
| NET OPERATING REVENUE | 1,056.2 | 2,029.6 | 1,641.0 | 2,302.5 |
| RATE BASE | \$28,157.0 | \$24,641.5 | \$26,254.2 | \$26,254.2 |
| RATE OF RETURN | 3.75% | 8.24% | 6.25% | 8.77% |

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APPENDIX A
PAGE 15 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 – San Gabriel
SUMMARY OF EARNINGS – TEST YEAR 2003
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 6,280.6 | 6,513.8 | 6,315.0 | 6,826.9 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 513.4 | 67.0 | 168.9 | 168.9 |
| Purchased Power | 433.1 | 507.7 | 390.2 | 390.2 |
| Pump Taxes | 239.5 | 593.0 | 560.4 | 560.4 |
| Chemicals | 75.9 | 93.4 | 84.6 | 84.6 |
| Allocated Common Cust. Acct. (G.O.) | 113.7 | 97.3 | 106.5 | 106.5 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | 0.0 | 0.0 |
| Uncollectibles | 17.1 | 12.4 | 12.6 | 13.7 |
| Operation Labor | 329.9 | 314.6 | 315.6 | 315.6 |
| Other Operation Expenses | 130.3 | 130.3 | 210.5 | 210.5 |
| TOTAL OPERATION EXPENSES | 1,852.9 | 1,815.7 | 1,849.4 | 1,850.4 |
| Maintenance Labor | 148.2 | 126.8 | 128.3 | 128.3 |
| Other Maintenance Expenses | 271.6 | 186.7 | 181.4 | 181.4 |
| TOTAL MAINTENANCE EXPENSE | 419.8 | 313.5 | 309.7 | 309.7 |
| Office Supplies & Expenses | 36.6 | 35.2 | 35.2 | 35.2 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 0.0 | 0.0 | 0.0 | 0.0 |
| Pension and Benefits | 1.7 | 1.0 | 1.4 | 1.4 |
| Business Meals | 0.0 | 0.0 | 0.0 | 0.0 |
| Regulatory Expenses | 36.6 | 36.6 | 36.6 | 36.6 |
| Outside Services | 1.9 | 1.7 | 1.9 | 1.9 |
| Miscellaneous | 2.9 | 2.2 | 2.2 | 2.2 |
| Allocated General Office Expenses | 921.8 | 574.3 | 822.1 | 822.1 |
| Allocated Region Office Expenses | 114.1 | 83.0 | 110.8 | 110.8 |
| Allocated District Office Expenses | 142.0 | 113.4 | 119.6 | 119.6 |
| Other Maintenance of General Plant | 4.1 | 2.3 | 2.3 | 2.3 |
| Rent | 10.8 | 9.8 | 10.8 | 10.8 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 80.9 | 71.2 | 77.4 | 77.4 |
| TOTAL ADMIN & GENERAL EXPENSES | 1,353.4 | 930.7 | 1,220.3 | 1,220.3 |
| DEPRECIATION AND AMORTIZATION | 1,107.4 | 1,081.8 | 1,087.1 | 1,087.1 |
| Property Taxes | 354.2 | 353.6 | 353.3 | 353.3 |
| Payroll Taxes | 44.2 | 34.9 | 41.2 | 41.2 |
| Local Taxes | 60.1 | 62.2 | 60.4 | 65.3 |
| State Income Tax | | | 121.5 | 166.3 |
| Federal Income Tax | | | 289.8 | 466.9 |
| TOTAL OPERATING EXPENSES | 5,453.0 | 5,239.5 | 5,332.8 | 5,560.5 |
| NET OPERATING REVENUE | 827.6 | 1,274.3 | 982.2 | 1,266.3 |
| RATE BASE | \$15,837.2 | \$13,102.7 | \$14,405.7 | \$14,405.7 |
| RATE OF RETURN | 5.23% | 9.73% | 6.82% | 8.79% |

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APPENDIX A
PAGE 16 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 – San Gabriel
SUMMARY OF EARNINGS – TEST YEAR 2004
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 6,259.4 | 6,529.2 | 6,330.1 | 7,081.2 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 548.1 | 71.0 | 168.9 | 168.9 |
| Purchased Power | 446.0 | 508.8 | 391.1 | 391.1 |
| Pump Taxes | 299.8 | 670.0 | 565.0 | 565.0 |
| Chemicals | 77.5 | 95.8 | 86.3 | 86.3 |
| Allocated Common Cust. Acct. (G.O.) | 117.3 | 100.0 | 109.1 | 109.1 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | 0.0 | 0.0 |
| Uncollectibles | 17.0 | 12.4 | 12.7 | 14.2 |
| Operation Labor | 344.9 | 321.8 | 322.9 | 322.9 |
| Other Operation Expenses | 133.3 | 133.3 | 214.1 | 214.1 |
| TOTAL OPERATION EXPENSES | 1,983.9 | 1,913.1 | 1,870.0 | 1,871.5 |
| Maintenance Labor | 154.9 | 129.7 | 131.3 | 131.3 |
| Other Maintenance Expenses | 277.2 | 191.0 | 183.3 | 183.3 |
| TOTAL MAINTENANCE EXPENSE | 432.1 | 320.7 | 314.6 | 314.6 |
| Office Supplies & Expenses | 37.4 | 36.3 | 35.8 | 35.8 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 0.0 | 0.0 | 0.0 | 0.0 |
| Pension and Benefits | 1.8 | 1.1 | 1.4 | 1.4 |
| Business Meals | 0.0 | 0.0 | 0.0 | 0.0 |
| Regulatory Expenses | 36.6 | 36.6 | 36.6 | 36.6 |
| Outside Services | 1.9 | 1.8 | 1.9 | 1.9 |
| Miscellaneous | 3.0 | 2.3 | 2.3 | 2.3 |
| Allocated General Office Expenses | 1,033.8 | 595.1 | 870.9 | 870.9 |
| Allocated Region Office Expenses | 118.6 | 85.3 | 113.3 | 113.3 |
| Allocated District Office Expenses | 147.9 | 116.8 | 122.4 | 122.4 |
| Other Maintenance of General Plant | 4.2 | 2.4 | 2.3 | 2.3 |
| Rent | 11.0 | 10.1 | 11.0 | 11.0 |
| A&G Expenses Capitalized | 0.0 | 0.0 | 0.0 | 0.0 |
| A&G Labor | 84.6 | 73.2 | 79.2 | 79.2 |
| TOTAL ADMIN & GENERAL EXPENSES | 1,480.8 | 961.0 | 1,277.2 | 1,277.2 |
| DEPRECIATION AND AMORTIZATION | 1,251.7 | 1,129.6 | 1,146.2 | 1,146.2 |
| Property Taxes | 402.9 | 402.9 | 380.9 | 380.9 |
| Payroll Taxes | 46.2 | 35.7 | 42.2 | 42.2 |
| Local Taxes | 59.9 | 62.4 | 60.6 | 67.8 |
| State Income Tax | | | 97.6 | 163.2 |
| Federal Income Tax | | | 208.2 | 468.1 |
| TOTAL OPERATING EXPENSES | 5,621.3 | 5,294.6 | 5,397.5 | 5,731.6 |
| NET OPERATING REVENUE | 638.1 | 1,234.6 | 932.7 | 1,349.6 |
| RATE BASE | \$18,263.4 | \$13,571.4 | \$15,389.3 | \$15,389.3 |
| RATE OF RETURN | 3.49% | 9.10% | 6.06% | 8.77% |

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APPENDIX A
PAGE 17 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 – Wrightwood
SUMMARY OF EARNINGS – TEST YEAR 2003
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 1,372.6 | 1,375.6 | 1,379.6 | 1,830.4 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 0.0 | 0.0 | 0.0 | 0.0 |
| Purchased Power | 57.0 | 62.5 | 49.7 | 49.7 |
| Pump Taxes | 0.0 | 0.0 | | |
| Chemicals | 3.4 | 3.8 | 3.3 | 3.3 |
| Allocated Common Cust. Acct. (G.O.) | 19.6 | 16.8 | 18.4 | 18.4 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | | |
| Uncollectibles | 3.7 | 2.6 | 2.8 | 3.7 |
| Operation Labor | 200.5 | 163.7 | 209.4 | 209.4 |
| Other Operation Expenses | 34.5 | 34.5 | 60.4 | 60.4 |
| TOTAL OPERATION EXPENSES | 318.7 | 283.9 | 343.9 | 344.8 |
| Maintenance Labor | 39.8 | 39.8 | 37.6 | 37.6 |
| Other Maintenance Expenses | 147.0 | 56.0 | 98.2 | 98.2 |
| TOTAL MAINTENANCE EXPENSE | 186.8 | 95.8 | 135.8 | 135.8 |
| Office Supplies & Expenses | 19.3 | 18.6 | 18.6 | 18.6 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 1.6 | 1.0 | 1.0 | 1.0 |
| Pension and Benefits | 2.1 | 1.2 | 1.7 | 1.7 |
| Business Meals | 0.0 | 0.2 | 0.2 | 0.2 |
| Regulatory Expenses | 19.4 | 19.4 | 19.4 | 19.4 |
| Outside Services | 2.5 | 2.5 | 2.5 | 2.5 |
| Miscellaneous | 0.5 | 0.4 | 0.4 | 0.4 |
| Allocated General Office Expenses | 158.9 | 99.0 | 141.7 | 141.7 |
| Allocated Region Office Expenses | 19.6 | 14.2 | 19.0 | 19.0 |
| Allocated District Office Expenses | 73.0 | 58.3 | 58.9 | 58.9 |
| Other Maintenance of General Plant | 2.6 | 1.5 | 1.5 | 1.5 |
| Rent | 10.1 | 9.1 | 10.1 | 10.1 |
| A&G Expenses Capitalized | 0.0 | 0.0 | | |
| A&G Labor | 42.6 | 36.9 | 44.5 | 44.5 |
| TOTAL ADMIN & GENERAL EXPENSES | 352.2 | 262.3 | 319.5 | 319.5 |
| DEPRECIATION AND AMORTIZATION | 211.0 | 206.4 | 206.8 | 206.8 |
| Property Taxes | 60.8 | 51.8 | 51.9 | 51.9 |
| Payroll Taxes | 22.4 | 16.1 | 23.0 | 23.0 |
| Local Taxes | 13.1 | 13.1 | 13.2 | 17.5 |
| State Income Tax | (1.9) | 20.9 | 6.1 | 45.5 |
| Federal Income Tax | 1.1 | 99.8 | 31.6 | 187.6 |
| TOTAL OPERATING EXPENSES | 1,164.2 | 1,050.1 | 1,131.9 | 1,332.4 |
| NET OPERATING REVENUE | 208.4 | 325.5 | 247.8 | 498.0 |
| RATE BASE | \$5,987.0 | \$5,487.9 | \$5,665.7 | \$5,665.7 |
| RATE OF RETURN | 3.48% | 5.93% | 4.37% | 8.79% |

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APPENDIX A
PAGE 18 of 20
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 – Wrightwood
SUMMARY OF EARNINGS – TEST YEAR 2004
(In Thousand Dollars)

| | AT PRESENT RATES | | ADOPTED | |
|---|------------------|------------|-------------------------|----------------------------|
| | <u>SCW</u> | <u>ORA</u> | <u>AT PRESENT RATES</u> | <u>AT AUTHORIZED RATES</u> |
| OPERATING REVENUES | 1,377.1 | 1,385.2 | 1,389.2 | 1,927.2 |
| OPERATION EXPENSES | | | | |
| Purchased Water | 0.0 | 0.0 | 0.0 | 0.0 |
| Purchased Power | 59.1 | 62.8 | 49.9 | 49.9 |
| Pump Taxes | 0.0 | 0.0 | 0.0 | 0.0 |
| Chemicals | 3.5 | 3.9 | 3.4 | 3.4 |
| Allocated Common Cust. Acct. (G.O.) | 20.2 | 17.3 | 18.8 | 18.8 |
| Allocated Common Cust. Acct. (Region) | 0.0 | 0.0 | 0.0 | 0.0 |
| Allocated Common Cust. Acct. (District) | 0.0 | 0.0 | 0.0 | 0.0 |
| Postage | 0.0 | 0.0 | | |
| Uncollectibles | 3.7 | 2.6 | 2.8 | 3.9 |
| Operation Labor | 209.6 | 167.4 | 214.2 | 214.2 |
| Other Operation Expenses | 35.3 | 35.3 | 61.4 | 61.4 |
| TOTAL OPERATION EXPENSES | 331.4 | 289.3 | 350.5 | 351.6 |
| Maintenance Labor | 41.6 | 41.6 | 38.5 | 38.5 |
| Other Maintenance Expenses | 152.6 | 57.4 | 99.3 | 99.3 |
| TOTAL MAINTENANCE EXPENSE | 194.2 | 99.0 | 137.8 | 137.8 |
| Office Supplies & Expenses | 19.7 | 19.0 | 19.0 | 19.0 |
| Property Insurance | 0.0 | 0.0 | 0.0 | 0.0 |
| Injuries and Damages | 1.6 | 1.0 | 1.0 | 1.0 |
| Pension and Benefits | 2.1 | 1.3 | 1.7 | 1.7 |
| Business Meals | 0.3 | 0.2 | 0.2 | 0.2 |
| Regulatory Expenses | 19.4 | 19.4 | 19.4 | 19.4 |
| Outside Services | 2.5 | 2.5 | 2.5 | 2.5 |
| Miscellaneous | 0.5 | 0.4 | 0.4 | 0.4 |
| Allocated General Office Expenses | 178.2 | 102.6 | 150.2 | 150.2 |
| Allocated Region Office Expenses | 20.4 | 14.7 | 19.5 | 19.5 |
| Allocated District Office Expenses | 75.8 | 60.0 | 60.3 | 60.3 |
| Other Maintenance of General Plant | 2.6 | 1.5 | 1.5 | 1.5 |
| Rent | 10.3 | 9.4 | 10.2 | 10.2 |
| A&G Expenses Capitalized | 0.0 | 0.0 | | |
| A&G Labor | 44.5 | 37.9 | 45.5 | 45.5 |
| TOTAL ADMIN & GENERAL EXPENSES | 377.9 | 269.9 | 331.3 | 331.3 |
| DEPRECIATION AND AMORTIZATION | 246.6 | 231.5 | 231.5 | 231.5 |
| Property Taxes | 69.5 | 57.2 | 57.2 | 57.2 |
| Payroll Taxes | 23.4 | 16.5 | 23.6 | 23.6 |
| Local Taxes | 13.2 | 13.2 | 13.3 | 18.4 |
| State Income Tax | (14.3) | 13.3 | (1.4) | 45.6 |
| Federal Income Tax | (65.7) | 65.1 | (3.8) | 182.3 |
| TOTAL OPERATING EXPENSES | 1,176.2 | 1,055.0 | 1,140.0 | 1,379.3 |
| NET OPERATING REVENUE | 200.9 | 330.2 | 249.3 | 547.9 |
| RATE BASE | \$7,056.0 | \$6,037.9 | \$6,247.6 | \$6,247.6 |
| RATE OF RETURN | 2.85% | 5.47% | 3.99% | 8.77% |

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APPENDIX A
PAGE 19 of 20
SOUTHERN CALIFORNIA WATER COMPANY
GENERAL OFFICE
SUMMARY OF EARNINGS - TEST YEAR 2003
(In Thousand Dollars)

| | <u>SCW</u> | <u>ORA</u> | <u>ADOPTED</u> |
|--------------------------------|------------|------------|----------------|
| Operating Revenues | 198.5 | 2,773.9 | 298.7 |
| COMMON CUST ACCT EXPENSES | | | |
| Common Customer Account | 743.8 | 744.0 | 744.0 |
| Postage | 707.2 | 645.7 | 709.6 |
| Operation Labor | 1,816.3 | 1,405.7 | 1,606.2 |
| TOTAL ADMIN & GENERAL EXPENSES | | | |
| All Other Operating Expenses | 1,127.0 | 242.8 | 562.5 |
| Office Supplies & Expense | 1,975.3 | 1,518.4 | 1,584.5 |
| Property Insurance | 566.3 | 225.7 | 350.8 |
| Injuries and Damages | 3,214.0 | 2,399.5 | 3,577.0 |
| Pension and Benefits | 8,320.7 | 5,621.5 | 7,598.9 |
| Business Meals | 60.2 | 40.4 | 57.9 |
| Regulatory Expenses | 302.9 | 213.7 | 213.7 |
| Outside Services | 2,037.0 | 1,173.3 | 1,700.0 |
| Miscellaneous | 843.3 | 903.8 | 903.8 |
| Maintenance of General Plant | 628.3 | 483.9 | 564.9 |
| Rent | 20.4 | 16.4 | 16.4 |
| A&G Capitalized | (400.2) | (316.2) | (338.0) |
| A&G Labor | 5,949.0 | 5,040.3 | 5,258.0 |
| Depreciation | 1,270.6 | 1,166.2 | 1,179.1 |
| Other Taxes | | | |
| Property Taxes | 157.5 | 147.5 | 149.4 |
| Payroll Taxes | 613.6 | 398.1 | 542.4 |
| Total Expenses | 29,953.3 | 22,070.6 | 26,981.1 |
| Net Operating Revenues | (29,754.8) | (19,296.7) | (26,682.4) |

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APPENDIX A
PAGE 20 of 20
SOUTHERN CALIFORNIA WATER COMPANY
GENERAL OFFICE
SUMMARY OF EARNINGS - TEST YEAR 2004
(In Thousand Dollars)

| | <u>SCW</u> | <u>ORA</u> | <u>ADOPTED</u> |
|--------------------------------|------------|------------|----------------|
| Operating Revenues | 203.1 | 2,779.5 | 303.9 |
| COMMON CUST ACCT EXPENSES | | | |
| Common Customer Account | 760.9 | 765.0 | 756.8 |
| Postage | 711.0 | 663.9 | 721.8 |
| Operation Labor | 1,899.4 | 1,445.3 | 1,655.3 |
| TOTAL ADMIN & GENERAL EXPENSES | | | |
| All Other Operating Expenses | 1,152.9 | 249.7 | 664.2 |
| Office Supplies & Expense | 2,020.8 | 1,561.2 | 1,596.2 |
| Property Insurance | 622.9 | 232.1 | 368.3 |
| Injuries and Damages | 3,704.0 | 2,467.1 | 3,755.9 |
| Pension and Benefits | 9,458.5 | 5,780.0 | 8,130.9 |
| Business Meals | 61.6 | 41.5 | 58.9 |
| Regulatory Expenses | 309.8 | 219.7 | 213.7 |
| Outside Services | 2,083.8 | 1,206.4 | 1,729.2 |
| Miscellaneous | 862.7 | 929.3 | 919.3 |
| Maintenance of General Plant | 642.8 | 497.5 | 574.6 |
| Rent | 20.9 | 16.9 | 16.7 |
| A&G Capitalized | (409.4) | (325.1) | (348.0) |
| A&G Labor | 6,221.0 | 5,182.4 | 5,421.7 |
| Depreciation | 2,272.2 | 1,253.5 | 1,491.9 |
| Other Taxes | | | |
| Property Taxes | 244.8 | 157.8 | 176.6 |
| Payroll Taxes | 641.7 | 409.4 | 559.3 |
| Total Expenses | 33,282.3 | 22,753.6 | 28,463.2 |
| Net Operating Revenues | (33,079.3) | (19,974.1) | (28,159.3) |

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Appendix B Page 1 of 18

Southern California Water Company
Schedule No. R3-BA-1
Barstow Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all general metered water service.

TERRITORY

Barstow and vicinity, San Bernardino County.

RATES

Quantity Rates:

| | | |
|--|----------|-------|
| For all water delivered, per 100 cu. ft..... | \$1.5850 | (I) |
|--|----------|-------|

Service Charge:

Per Meter
Per Month

| | | | |
|-----|---------------------------|------------|-------|
| For | 5/8 x 3/4-inch meter..... | \$13.00 | (R) |
| For | 3/4-inch meter..... | \$19.50 | |
| For | 1-inch meter..... | \$32.50 | |
| For | 1-1/2-inch meter..... | \$65.00 | |
| For | 2-inch meter..... | \$104.00 | |
| For | 3-inch meter..... | \$195.00 | |
| For | 4-inch meter..... | \$325.00 | |
| For | 6-inch meter..... | \$650.00 | |
| For | 8-inch meter..... | \$1,040.00 | |
| For | 10-inch meter..... | \$1,495.00 | (R) |

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. As authorized by the California Public Utilities Commission, an amount of \$0.027 per Ccf is to be added to the Quantity Rate for a period of 24 months, beginning on June 24, 2003, (T) the effective date of Advice Letter 1118-W. This surcharge will recover the undercollection in the Supply Expense Balancing Account, as of November 28, 2001.

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Appendix B
Page 2 of 18

Southern California Water Company
Schedule No. R3-CM-1
Claremont Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all general metered water service.

TERRITORY

The City of Claremont, portions of Montclair, Pomona, Upland, and adjacent unincorporated territory in Los Angeles and San Bernardino Counties excluding that area described in Schedule CMC-1.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.....\$1.5460 (I)

Service Charge:

Per Meter
Per Month

| | | | |
|-----|---------------------------|------------|-------|
| For | 5/8 x 3/4-inch meter..... | \$13.00 | (R) |
| For | 3/4-inch meter..... | \$19.50 | |
| For | 1-inch meter..... | \$32.50 | |
| For | 1-1/2-inch meter..... | \$65.00 | |
| For | 2-inch meter..... | \$104.00 | |
| For | 3-inch meter..... | \$195.00 | |
| For | 4-inch meter..... | \$325.00 | |
| For | 6-inch meter..... | \$650.00 | |
| For | 8-inch meter..... | \$1,040.00 | |
| For | 10-inch meter..... | \$1,495.00 | (R) |

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. As authorized by the California Public Utilities Commission, an amount of \$0.027 per Ccf is to be added to the Quantity Rate for a period of 24 months, beginning on June 24, 2003, the effective date of Advice Letter 1118-W. This surcharge will recover the undercollection in the Supply Expense Balancing Account, as of November 28, 2001. (T)

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Appendix B Page 3 of 18

Southern California Water Company
Schedule No. CM-7ML
Claremont Customer Service Area

METERED SERVICE TO THE CITY OF CLAREMONT

APPLICABILITY

Applicable to all general metered water service.

TERRITORY

The City of Claremont, Los Angeles County.

RATES

Quantity Rates:

| | | |
|--|----------|-------|
| For all water delivered, per 100 cu. ft..... | \$0.7730 | (I) |
|--|----------|-------|

Service Charge:

Per Meter
Per Month

| | | | |
|-----|---------------------------|------------|-------|
| For | 5/8 x 3/4-inch meter..... | \$13.00 | (R) |
| For | 3/4-inch meter..... | \$19.50 | |
| For | 1-inch meter..... | \$32.50 | |
| For | 1-1/2-inch meter..... | \$65.00 | |
| For | 2-inch meter..... | \$104.00 | |
| For | 3-inch meter..... | \$195.00 | |
| For | 4-inch meter..... | \$325.00 | |
| For | 6-inch meter..... | \$650.00 | |
| For | 8-inch meter..... | \$1,040.00 | |
| For | 10-inch meter..... | \$1,495.00 | (R) |

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. Parkway irrigation service provided to the City of Claremont under this tariff is limited to the hours between 7:00 p.m. and 6:00 a.m.
3. As authorized by the California Public Utilities Commission, an amount of \$0.027 per Ccf is to be added to the Quantity Rate for a period of 24 months, beginning on June 24, 2003, the effective date of Advice Letter 1118-W. This surcharge will recover the undercollection in the Supply Expense Balancing Account, as of November 28, 2001.

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Appendix B
Page 4 of 18

Southern California Water Company
Schedule No. R3-CMC-1
Claremont Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all general metered water service.

TERRITORY

Within the area north of Thompson Creek and the Padua Hills Service area, Los Angeles County.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.....\$1.5460 (I)

Service Charge:

Per Meter
Per Month

| | | | |
|-----|---------------------------|------------|-------|
| For | 5/8 x 3/4-inch meter..... | \$13.00 | (R) |
| For | 3/4-inch meter..... | \$19.50 | |
| For | 1-inch meter..... | \$32.50 | |
| For | 1-1/2-inch meter..... | \$65.00 | |
| For | 2-inch meter..... | \$104.00 | |
| For | 3-inch meter..... | \$195.00 | |
| For | 4-inch meter..... | \$325.00 | |
| For | 6-inch meter..... | \$650.00 | |
| For | 8-inch meter..... | \$1,040.00 | |
| For | 10-inch meter..... | \$1,495.00 | (R) |

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. As authorized by the California Public Utilities Commission, an amount of \$0.027 per Ccf is to be added to the Quantity Rate for a period of 24 months, beginning on June 24, 2003, the effective date of Advice Letter 1118-W. This surcharge will recover the undercollection in the Supply Expense Balancing Account, as of November 28, 2001. (T)

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APPENDIX B
Page 5 of 18

Southern California Water Company
Schedule No. CMH-3M
Claremont Customer Service Area

MEASURED IRRIGATION SERVICE

APPLICABILITY

Applicable to all metered irrigation service.

TERRITORY

Within the City of Claremont, in Los Angeles County, bounded on the east by the County Line, on the south by Bluefield Drive and its easterly extension, on the west by Bonnie Brae Avenue and its northerly extension, on the north by the westerly extension of 21st Street.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.....\$0.2893649 (I)

Turn-on Charge:

For each turn-on\$3.00

SPECIAL CONDITIONS

1. Consumption shall be computed for billing in units of hundred cubic feet for all water delivered.
2. Service shall be rendered according to a schedule of delivery to be set up annually by the utility.
3. The utility does not represent or guarantee that any water delivered hereunder is potable or of a quality suitable for human consumption. Any customer who uses said water or makes it available to others for human consumption shall take all necessary precautions to make the same potable and shall assume all risks and liabilities in connection therewith.
4. The utility does not guarantee a continuous and uninterrupted supply under this schedule and reserves the right to temporarily suspend the delivery of water when it is necessary to take the whole or part of the system out of service for the purpose of cleaning, maintaining and repairing or other essential improvements thereon; or for domestic purposes.
5. Water delivered to customers will be made and measured at the utility's conduits, or as near thereto as practicable.
6. This service is limited to existing irrigation customers of record who irrigate all or a reasonable part of their acreage each and every year.
7. The utility is not required to provide service under this schedule for the watering of lawns, golf courses, parks, memorial parks or cemeteries.
8. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
9. As authorized by the California Public Utilities Commission, an amount of \$0.027 per Ccf is to be added to the Quantity Rate for a period of 24 months, beginning on June 24, 2003, the effective date of Advice Letter 1118-W. This surcharge will recover the undercollection in the Supply Expense Balancing Account, as of November 28, 2001.

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Appendix B
Page 6 of 18

Southern California Water Company
Schedule No. CMP-3M
Claremont Customer Service Area

METERED IRRIGATION SERVICE

APPLICABILITY

Limited to irrigation service provided to Seyfarth Nursery, Severin Garth (or 4153 Mt. Baldy Road) and Larry Sloan only.

TERRITORY

Padua Hills and vicinity, located approximately 3 miles northeast of Claremont, Los Angeles County.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.....\$0.4834 (I)

Service Charge\$148.00 (I)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
 2. Service under this schedule is for Commercial usage only and may be provided through more than one meter combined for monthly billing
 3. Residential service will be provided only through a separate meter and billed under Schedule No. CMC-1 (formerly PVC-1), General Metered Service.
 4. As authorized by the California Public Utilities Commission, an amount of \$0.027 per Ccf is to be added to the Quantity Rate for a period of 24 months, beginning on June 24, 2003, the effective date of Advice Letter 1118-W. This surcharge will recover the undercollection in the Supply Expense Balancing Account, as of November 28, 2001. (T)
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Appendix B
Page 7 of 18

Southern California Water Company
Schedule No. CN-1
Calipatria-Niland Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all general metered water service.

TERRITORY

City of Calipatria and community of Niland, and adjacent territory in Imperial County.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.....\$1.1090

Service Charge:

Per Meter
Per Month

| | | |
|-----|---------------------------|----------|
| For | 5/8 x 3/4-inch meter..... | \$24.10 |
| For | 3/4-inch meter..... | \$42.65 |
| For | 1-inch meter..... | \$52.10 |
| For | 1-1/2-inch meter..... | \$70.10 |
| For | 2-inch meter..... | \$94.05 |
| For | 3-inch meter..... | \$126.00 |
| For | 4-inch meter..... | \$282.00 |
| For | 6-inch meter..... | \$480.00 |
| For | 8-inch meter..... | \$639.00 |

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Appendix B
Page 8 of 18

Southern California Water Company
Schedule No. CN-2
Calipatria-Niland Customer Service Area

GENERAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate water service.

TERRITORY

City of Calipatria and community of Niland, and adjacent territory in Imperial County.

RATES

Per Meter
Per Month

1. For a single unit of occupancy,
with inside plumbing, served through a
¾ inch service connection.....\$41.20
2. For each single unit of occupancy,
with inside plumbing, served through a
1-inch service connection\$52.10
3. For each additional unit of occupancy,
with inside plumbing, on the same premises,
and served from the same service
connection of 1 or 2 above.....\$23.85
4. For a single unit of occupancy,
without inside plumbing, served through
a ¾ inch service connection\$21.85

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classification, if either the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. CN-1, General Metered Service.
4. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Appendix B
Page 9 of 18

Southern California Water Company
Schedule No. R3-DEM-1
Desert District,
Morongo Valley Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Morongo Valley and vicinity, San Bernardino County.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.....\$2.4720

Service Charge:

Per Meter
Per Month

| | | |
|-----|---------------------------|----------|
| For | 5/8 x 3/4-inch meter..... | \$22.30 |
| For | 3/4-inch meter..... | \$28.15 |
| For | 1-inch meter..... | \$36.95 |
| For | 1-1/2-inch meter..... | \$56.15 |
| For | 2-inch meter..... | \$80.60 |
| For | 3-inch meter..... | \$137.00 |
| For | 4-inch meter..... | \$217.00 |
| For | 6-inch meter..... | \$417.00 |
| For | 8-inch meter..... | \$656.00 |
| For | 10-inch meter..... | \$937.00 |

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. Due to the undercollection in the Balancing Account, an amount of \$0.189 per Ccf is to be added to the Quantity Rates for 48 months from the effective date of Advice Letter 1078-W.

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Appendix B
Page 10 of 18

Southern California Water Company
Schedule No. R3-DEM-2H
Desert District,
Morongo Valley Tariff Area

HAULAGE FLAT RATE SERVICE

APPLICABILITY

Applicable to all water delivered from Company designated outlets for haulage by customers for domestic use.

TERRITORY

Morongo Valley and vicinity, San Bernardino County.

RATES

Per Month

For water delivered for domestic
use only and when hauled by the
customer

\$29.20

(1)

SPECIAL CONDITIONS

1. Each customer desiring to obtain water under this schedule must make an application for service to the utility.
2. Service under this schedule will be furnished only from Company designated outlets specified for haulage service consisting of ¾-inch hose bib with garden hose fitting located in Morongo Valley as follows:

Southwest corner of Sinilis Avenue and Juniper Avenue

3. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

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Appendix B
Page 11 of 18

Southern California Water Company
Schedule No. R3-DEV-1
Desert District,
Victorville Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The vicinity of Victorville and Lucerne Valley, San Bernardino County.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.....\$2.1060

Service Charge:

Per Meter
Per Month

| | | |
|-----|---------------------------|----------|
| For | 5/8 x 3/4-inch meter..... | \$12.55 |
| For | 3/4-inch meter..... | \$19.15 |
| For | 1-inch meter..... | \$24.05 |
| For | 1-1/2-inch meter..... | \$29.40 |
| For | 2-inch meter..... | \$43.40 |
| For | 3-inch meter..... | \$79.80 |
| For | 4-inch meter..... | \$128.00 |
| For | 6-inch meter..... | \$218.00 |
| For | 8-inch meter..... | \$343.00 |
| For | 10-inch meter..... | \$490.00 |

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. Due to the undercollection in the Balancing Account, an amount of \$0.189 per Ccf is to be added to the Quantity Rates for 48 months from the effective date of Advice Letter 1078-W.

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Appendix B Page 12 of 18

Southern California Water Company
Schedule No. R3-OC-1
Orange County Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all general metered water service.

TERRITORY

All or portions of the Cities of Cypress, La Palma, Los Alamitos, Placentia, Seal Beach, Stanton, Yorba-Linda and vicinity, Cowan Heights, Peacock Hills, Orange County.

RATES

Quantity Rates:

| | | |
|--|----------|-------|
| For all water delivered, per 100 cu. ft..... | \$1.5470 | (I) |
|--|----------|-------|

Service Charge:

Per Meter
Per Month

| | | | |
|-----|---------------------------|------------|-------|
| For | 5/8 x 3/4-inch meter..... | \$13.00 | (I) |
| For | 3/4-inch meter..... | \$19.50 | |
| For | 1-inch meter..... | \$32.50 | |
| For | 1-1/2-inch meter..... | \$65.00 | |
| For | 2-inch meter..... | \$104.00 | |
| For | 3-inch meter..... | \$195.00 | |
| For | 4-inch meter..... | \$325.00 | |
| For | 6-inch meter..... | \$650.00 | |
| For | 8-inch meter..... | \$1,040.00 | |
| For | 10-inch meter..... | \$1,495.00 | (I) |

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

3. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
 4. As authorized by the California Public Utilities Commission, an amount of \$0.027 per Ccf is to be added to the Quantity Rate for a period of 24 months, beginning on June 24, 2003, the effective date of Advice Letter 1118-W. This surcharge will recover the undercollection in the Supply Expense Balancing Account, as of November 28, 2001.
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Appendix B
Page 13 of 18

Southern California Water Company
Schedule No. R3-OC-3M
ORANGE COUNTY DISTRICT

METERED IRRIGATION SERVICE

APPLICABILITY

Applicable to irrigation service furnished on a metered basis to territory in this schedule.

TERRITORY

The incorporated City of Placentia.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.....\$1.2763 (1)

Service Charge:

| | Per Meter Per Month | |
|-----------------------|------------------------|-----|
| For 2-inch meter..... | \$207.00 | (1) |
| For 3-inch meter..... | \$245.00 | |
| For 4-inch meter..... | \$554.00 | |
| For 6-inch meter..... | \$777.00 | |
| For 8-inch meter..... | \$1,296.00 | (1) |

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. The company shall not be required to install new mains to make this service available.
3. The annual service charge will be paid in advance and bills will be computed and rendered monthly based on the total quantity of water delivered.
4. The customer, when requiring irrigation water, shall notify the Company at least twenty-four (24) hours in advance, indicating the date and hour for commencement of such service.
5. No customer shall be eligible for service under this schedule unless irrigating five (5) or more acres of land for citrus or other commercial crops.
6. Service under this schedule is subordinate to all other service schedule offered in this tariff areas and is subject to interruptions in emergencies or at the Company's discretion. The Company will not be liable for damage occasioned by interruption of service supplied under this schedule.
7. The customer will pay, without refund, the actual cost of the irrigation service. The company will furnish the meter at its expense.
8. As authorized by the California Public Utilities Commission, an amount of \$0.027 per Ccf is to be added to the Quantity Rate for a period of 24 months, beginning on June 24, 2003, the effective date of Advice Letter 1118-W. This surcharge will recover the undercollection in the Supply Expense Balancing Account, as of November 28, 2001.

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Appendix B
Page 14 of 18

Southern California Water Company
Schedule No. R3-SD-1
San Dimas Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all general metered water service.

TERRITORY

San Dimas, Charter Oak and vicinity, Los Angeles County.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.....\$1.5910 (I)

Service Charge:

Per Meter
Per Month

| | | | |
|-----|---------------------------|------------|-----|
| For | 5/8 x 3/4-inch meter..... | \$13.00 | (I) |
| For | 3/4-inch meter..... | \$19.50 | |
| For | 1-inch meter..... | \$32.50 | |
| For | 1-1/2-inch meter..... | \$65.00 | |
| For | 2-inch meter..... | \$104.00 | |
| For | 3-inch meter..... | \$195.00 | |
| For | 4-inch meter..... | \$325.00 | |
| For | 6-inch meter..... | \$650.00 | |
| For | 8-inch meter..... | \$1,040.00 | |
| For | 10-inch meter..... | \$1,495.00 | |

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. As authorized by the California Public Utilities Commission, an amount of \$0.027 per Ccf is to be added to the Quantity Rate for a period of 24 months, beginning on June 24, 2003, the effective date of Advice Letter 1118-W. (T)
This surcharge will recover the undercollection in the Supply Expense Balancing Account, as of November 28, 2001. (D)
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Appendix B
Page 15 of 18

Southern California Water Company
Schedule No. R3-SD-3
SAN DIMAS DISTRICT

MEASURED IRRIGATION SERVICE

APPLICABILITY

Applicable to all measured irrigation service.

TERRITORY

San Dimas, Charter Oak and vicinity, Los Angeles County.

RATES

| Quantity Rates: | <u>Per Month</u> | |
|--|------------------|-------|
| For all water delivered, per 100 cu. ft..... | \$0.7245 | (I) |

SPECIAL CONDITIONS

1. The Miner's inch is defined as a rate of flow equal to one-fiftieth of a cubic foot per second, or 72 cubic feet.
2. The minimum rate of delivery under this schedule is ten miner's inches.
3. A twenty-four (24) hour advance notice may be required before water is turned on under this schedule.
4. The utility does not represent or guarantee that any water delivered hereunder is potable or of a quality suitable for human consumption. Any consumer who uses said water or makes it available to others for human consumption shall take all necessary precautions to make the same potable and shall assume all risks and liabilities in connection therewith.
5. The utility does not guarantee a continuous and uninterrupted supply under this schedule and reserves the right to temporarily suspend the delivery of water when it is necessary to take the whole or part of the system out of service for the purpose of cleaning, maintaining and repairing or other essential improvements thereon; or for domestic purposes.
6. Water deliveries to customers will be made and measured at the utility's conduits, or as near thereto as practicable.
7. This service is limited to existing irrigation customers who irrigate all or a reasonable part of their acreage each and every year.
8. The utility is not required to provide service under this schedule for the watering of lawns, golf courses parks, memorial parks or cemeteries.
9. Turn on and turn off service will only be provided during the hours of 8:00 a.m. to 5:00 p.m. Monday through Friday. No Irrigation service will be provided on weekends or holidays.
10. As authorized by the California Public Utilities Commission, an amount of \$0.027 per Ccf is to be added to the Quantity Rate for a period of 24 months, beginning on June 24, 2003, the effective date of Advice Letter 1118-W. This surcharge will recover the undercollection in the Supply Expense Balancing Account, as of November 28, 2001.

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Appendix B
Page 16 of 18

Southern California Water Company
Schedule No. R3-SG-1
San Gabriel Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all general metered water service.

TERRITORY

Portions of the Cities of Arcadia, El Monte, Irwindale, Monrovia, Monterey Park, Rosemead, San Gabriel, Temple City and vicinity, Los Angeles County.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.....\$1.5050 (I)

Service Charge:

Per Meter
Per Month

| | | | |
|-----|---------------------------|------------|-----|
| For | 5/8 x 3/4-inch meter..... | \$13.00 | (I) |
| For | 3/4-inch meter..... | \$19.50 | |
| For | 1-inch meter..... | \$32.50 | |
| For | 1-1/2-inch meter..... | \$65.00 | |
| For | 2-inch meter..... | \$104.00 | |
| For | 3-inch meter..... | \$195.00 | |
| For | 4-inch meter..... | \$325.00 | |
| For | 6-inch meter..... | \$650.00 | |
| For | 8-inch meter..... | \$1,040.00 | |
| For | 10-inch meter..... | \$1,495.00 | |

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. As authorized by the California Public Utilities Commission, an amount of \$0.027 per Ccf is to be added to the Quantity Rate for a period of 24 months, beginning on June 24, 2003, the effective date of Advice Letter 1118-W. This surcharge will recover the undercollection in the Supply Expense Balancing Account, as of November 28, 2001. (T)

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Appendix B
Page 17 of 18

Southern California Water Company
Schedule No. WW-1
Wrightwood Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all general metered water service.

TERRITORY

Wrightwood and vicinity, San Bernardino and Los Angeles Counties.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.....\$2.2960

Service Charge:

Per Meter
Per Month

| | | |
|-----|---------------------------|----------|
| For | 5/8 x 3/4-inch meter..... | \$25.15 |
| For | 3/4-inch meter..... | \$27.80 |
| For | 1-inch meter..... | \$37.25 |
| For | 1-1/2-inch meter..... | \$50.90 |
| For | 2-inch meter..... | \$68.15 |
| For | 3-inch meter..... | \$127.00 |
| For | 4-inch meter..... | \$185.00 |

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. A new applicant for service shall advance an amount equal to the service charge for a period of twelve months. This advance will be credited to applicant's account against which charges for water service will be debited until the advance is depleted. When no credit remains applicant will be billed at the monthly rate above. No refund will be made upon disconnection of service if less than twelve continuous months.
2. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

(D)

Appendix B Page 18 of 18

Southern California Water Company
Schedule No. R3-WW-2
Wrightwood Customer Service Area

GENERAL METERED SERVICE WITH PRIVATE FIRE SERVICE

APPLICABILITY

Applicable to all general metered water service, with required private fire systems not served by a private fire hydrant.

TERRITORY

Wrightwood and vicinity, San Bernardino and Los Angeles Counties.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.\$2.2960

Service Charge:

Per Meter
Per Month

| | | |
|-----|----------------------------|----------|
| For | 5/8 x 3/4-inch meter | \$25.15 |
| For | 3/4-inch meter | \$27.80 |
| For | 1-inch meter | \$37.25 |
| For | 1-1/2-inch meter | \$50.90 |
| For | 2-inch meter | \$68.15 |
| For | 3-inch meter | \$127.00 |
| For | 4-inch meter | \$185.00 |

Fire Service Charge:

For each inch of diameter of
service connection\$5.00

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. A new applicant for service shall advance an amount equal to the service charge for a period of twelve months. This advance will be credited to applicant's account against which charges for water service will be debited until the advance is depleted. When no credit remains, applicant will be billed at the monthly rate above. No refund will be made upon disconnection of service if less than twelve continuous months.
2. The Service Charge will be based on the meter size which would have otherwise been required absent the fire service requirement.
3. For the purposes of fire protection under this schedule, the utility will supply only such water at such pressure as may be available from time to time as a result of its operation of the system. The customer shall indemnify the utility and hold it harmless against any and all claims arising out of service under this schedule. Section 774 of the Public Utilities Code limits the liability of the utility resulting from a claim regarding adequacy of pressure of supply for fire protection service.
4. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

(D)

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Appendix C

Page 1 of 18

**Barstow District
Schedule R3-BA-1**

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.006 | \$0.070 |
| Service Charge: | | |
| For 5/8 x 3/4-inch meter | \$0.40 | \$0.35 |
| For 3/4-inch meter | \$0.60 | \$0.55 |
| For 1-inch meter | \$1.00 | \$0.90 |
| For 1-1/2-inch meter | \$2.00 | \$1.75 |
| For 2-inch meter | \$3.00 | \$3.00 |
| For 3-inch meter | \$6.00 | \$5.00 |
| For 4-inch meter | \$10.00 | \$9.00 |
| For 6-inch meter | \$20.00 | \$18.00 |
| For 8-inch meter | \$32.00 | \$28.00 |
| For 10-inch meter | \$46.00 | \$40.00 |

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Appendix C

Page 2 of 18

**Claremont District
Schedule R3-CM-1**

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.045 | \$0.070 |
| Service Charge: | | |
| For 5/8 x 3/4-inch meter | \$0.40 | \$0.35 |
| For 3/4-inch meter | \$0.60 | \$0.55 |
| For 1-inch meter | \$1.00 | \$0.90 |
| For 1-1/2-inch meter | \$2.00 | \$1.75 |
| For 2-inch meter | \$3.00 | \$3.00 |
| For 3-inch meter | \$6.00 | \$5.00 |
| For 4-inch meter | \$10.00 | \$9.00 |
| For 6-inch meter | \$20.00 | \$18.00 |
| For 8-inch meter | \$32.00 | \$28.00 |
| For 10-inch meter | \$46.00 | \$40.00 |

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Appendix C
Page 3 of 18

Claremont District
Schedule CM-7ML

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.023 | \$0.034 |
| Service Charge: | | |
| For 5/8 x 3/4-inch meter | \$0.40 | \$0.35 |
| For 3/4-inch meter | \$0.60 | \$0.55 |
| For 1-inch meter | \$1.00 | \$0.90 |
| For 1-1/2-inch meter | \$2.00 | \$1.75 |
| For 2-inch meter | \$3.00 | \$3.00 |
| For 3-inch meter | \$6.00 | \$5.00 |
| For 4-inch meter | \$10.00 | \$9.00 |
| For 6-inch meter | \$20.00 | \$18.00 |
| For 8-inch meter | \$32.00 | \$28.00 |
| For 10-inch meter | \$46.00 | \$40.00 |

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Appendix C
Page 4 of 18

Claremont District
Schedule R3-CMC-1

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.045 | \$0.070 |
| Service Charge: | | |
| For 5/8 x 3/4-inch meter | \$0.40 | \$0.35 |
| For 3/4-inch meter | \$0.60 | \$0.55 |
| For 1-inch meter | \$1.00 | \$0.90 |
| For 1-1/2-inch meter | \$2.00 | \$1.75 |
| For 2-inch meter | \$3.00 | \$3.00 |
| For 3-inch meter | \$6.00 | \$5.00 |
| For 4-inch meter | \$10.00 | \$9.00 |
| For 6-inch meter | \$20.00 | \$18.00 |
| For 8-inch meter | \$32.00 | \$28.00 |
| For 10-inch meter | \$46.00 | \$40.00 |

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Appendix C
Page 5 of 18

Claremont Customer Service Area
Schedule CMH-3M

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.009 | \$0.011 |

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Appendix C
Page 6 of 18

Claremont Customer Service Area
Schedule CMP-3M

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.014 | \$0.018 |
| Service Charge: | | |
| For 5/8 x 3/4-inch meter | \$4.00 | \$5.00 |
| For 3/4-inch meter | \$4.00 | \$5.00 |
| For 1-inch meter | \$4.00 | \$5.00 |
| For 1-1/2-inch meter | \$4.00 | \$5.00 |
| For 2-inch meter | \$4.00 | \$5.00 |
| For 3-inch meter | \$4.00 | \$5.00 |
| For 4-inch meter | \$4.00 | \$5.00 |
| For 6-inch meter | \$4.00 | \$5.00 |
| For 8-inch meter | \$4.00 | \$5.00 |
| For 10-inch meter | \$4.00 | \$4.00 |

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Appendix C
Page 7 of 18

Calipatria Customer Service Area
Schedule CN-1

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.482 | \$0.070 |
| Service Charge: | | |
| For 5/8 x 3/4-inch meter | (\$10.70) | \$0.35 |
| For 3/4-inch meter | (\$22.55) | \$0.55 |
| For 1-inch meter | (\$18.60) | \$0.90 |
| For 1-1/2-inch meter | (\$3.10) | \$1.75 |
| For 2-inch meter | \$12.95 | \$3.00 |
| For 3-inch meter | \$75.00 | \$5.00 |
| For 4-inch meter | \$53.00 | \$9.00 |
| For 6-inch meter | \$190.00 | \$18.00 |
| For 8-inch meter | \$433.00 | \$28.00 |



Appendix C
Page 8 of 18

Calipatria Customer Service Area
Schedule CN-2

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|--|-------------|-------------|
| Flat Rate Charge: | | |
| 1. For a single unit of occupancy, with inside plumbing, served through a ¾ inch service connection | \$4.00 | \$1.80 |
| 2. For each single unit of occupancy, with inside plumbing, served through a 1-inch service connection | \$5.10 | \$2.30 |
| 3. For each additional unit of occupancy, with inside plumbing, on the same premises, and served from the same service connection of 1 or 2 above | \$2.30 | \$1.10 |
| 4. For a single unit of occupancy, without inside plumbing, served through a ¾ inch service connection | \$2.10 | \$1.00 |



Appendix C
Page 9 of 18

Desert Customer Service Area
Morongo Valley Tariff Area
Schedule No. R3-DEM-1

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.00 | \$0.00 |
| Service Charge: | | |
| For 5/8 x 3/4-inch meter | \$0.00 | \$0.00 |
| For 3/4-inch meter | \$0.00 | \$0.00 |
| For 1-inch meter | \$0.00 | \$0.00 |
| For 1-1/2-inch meter | \$0.00 | \$0.00 |
| For 2-inch meter | \$0.00 | \$0.00 |
| For 3-inch meter | \$0.00 | \$0.00 |
| For 4-inch meter | \$0.00 | \$0.00 |
| For 6-inch meter | \$0.00 | \$0.00 |
| For 8-inch meter | \$0.00 | \$0.00 |
| For 10-inch meter | \$0.00 | \$0.00 |

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Appendix C
Page 10 of 18

Desert Customer Service Area
Victorville Tariff Area
Schedule No. R3-DEV-1

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.00 | \$0.00 |
| Service Charge: | | |
| For 5/8 x 3/4-inch meter | \$0.00 | \$0.00 |
| For 3/4-inch meter | \$0.00 | \$0.00 |
| For 1-inch meter | \$0.00 | \$0.00 |
| For 1-1/2-inch meter | \$0.00 | \$0.00 |
| For 2-inch meter | \$0.00 | \$0.00 |
| For 3-inch meter | \$0.00 | \$0.00 |
| For 4-inch meter | \$0.00 | \$0.00 |
| For 6-inch meter | \$0.00 | \$0.00 |
| For 8-inch meter | \$0.00 | \$0.00 |
| For 10-inch meter | \$0.00 | \$0.00 |

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Appendix C
Page 11 of 18

Desert District
Morongo Valley Tariff Area
Schedule R3-DEM-2H

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|-------------------------|-------------|-------------|
| Haulage Flat Rate | \$0.90 | \$1.10 |

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Appendix C
Page 12 of 18

Orange County District
Schedule R3-OC-1

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.044 | \$0.070 |
| Service Charge: | | |
| For 5/8 x 3/4-inch meter | \$0.40 | \$0.35 |
| For 3/4-inch meter | \$0.60 | \$0.55 |
| For 1-inch meter | \$1.00 | \$0.90 |
| For 1-1/2-inch meter | \$2.00 | \$1.75 |
| For 2-inch meter | \$3.00 | \$3.00 |
| For 3-inch meter | \$6.00 | \$5.00 |
| For 4-inch meter | \$10.00 | \$9.00 |
| For 6-inch meter | \$20.00 | \$18.00 |
| For 8-inch meter | \$32.00 | \$28.00 |
| For 10-inch meter | \$46.00 | \$40.00 |

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Appendix C
Page 13 of 18

Orange County District
Schedule R3-OC-3M

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.038 | \$0.047 |
| Service Charge: | | |
| For 2-inch meter | \$6.00 | \$8.00 |
| For 3-inch meter | \$7.00 | \$9.00 |
| For 4-inch meter | \$16.00 | \$20.00 |
| For 6-inch meter | \$23.00 | \$29.00 |
| For 8-inch meter | \$39.00 | \$48.00 |

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Appendix C
Page 14 of 18

San Dimas District
Schedule R3-SD-1

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.000 | \$0.070 |
| Service Charge: | | |
| For 5/8 x 3/4-inch meter | \$0.40 | \$0.35 |
| For 3/4-inch meter | \$0.60 | \$0.55 |
| For 1-inch meter | \$1.00 | \$0.90 |
| For 1-1/2-inch meter | \$2.00 | \$1.75 |
| For 2-inch meter | \$3.00 | \$3.00 |
| For 3-inch meter | \$6.00 | \$5.00 |
| For 4-inch meter | \$10.00 | \$9.00 |
| For 6-inch meter | \$20.00 | \$18.00 |
| For 8-inch meter | \$32.00 | \$28.00 |
| For 10-inch meter | \$46.00 | \$40.00 |

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Appendix C
Page 15 of 18

San Dimas District
Schedule R3-SD-3

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.022 | \$0.027 |

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Appendix C
Page 16 of 18

San Gabriel District
Schedule R3-SG-1

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.086 | \$0.070 |
| Service Charge: | | |
| For 5/8 x 3/4-inch meter | \$0.40 | \$0.35 |
| For 3/4-inch meter | \$0.60 | \$0.55 |
| For 1-inch meter | \$1.00 | \$0.90 |
| For 1-1/2-inch meter | \$2.00 | \$1.75 |
| For 2-inch meter | \$3.00 | \$3.00 |
| For 3-inch meter | \$6.00 | \$5.00 |
| For 4-inch meter | \$10.00 | \$9.00 |
| For 6-inch meter | \$20.00 | \$18.00 |
| For 8-inch meter | \$32.00 | \$28.00 |
| For 10-inch meter | \$46.00 | \$40.00 |

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Appendix C
Page 17 of 18

Wrightwood Customer Service Area
Schedule WW-1

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.000 | \$0.000 |
| Service Charge: | | |
| For 5/8 x 3/4-inch meter | \$0.00 | \$0.00 |
| For 3/4-inch meter | \$0.00 | \$0.00 |
| For 1-inch meter | \$0.00 | \$0.00 |
| For 1-1/2-inch meter | \$0.00 | \$0.00 |
| For 2-inch meter | \$0.00 | \$0.00 |
| For 3-inch meter | \$0.00 | \$0.00 |
| For 4-inch meter | \$0.00 | \$0.00 |

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Appendix C
Page 18 of 18

Wrightwood Customer Service Area
Schedule R3-WW-2

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

| | <u>2004</u> | <u>2005</u> |
|---|-------------|-------------|
| Quantity Rates: | | |
| For all water delivered, per 100 cu. ft. | \$0.000 | \$0.000 |
| Service Charge: | | |
| For 5/8 x 3/4-inch meter | \$0.00 | \$0.00 |
| For 3/4-inch meter | \$0.00 | \$0.00 |
| For 1-inch meter | \$0.00 | \$0.00 |
| For 1-1/2-inch meter | \$0.00 | \$0.00 |
| For 2-inch meter | \$0.00 | \$0.00 |
| For 3-inch meter | \$0.00 | \$0.00 |
| For 4-inch meter | \$0.00 | \$0.00 |

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Appendix D

Page 1

Southern California Water Company

Region 3 - Barstow District

Adopted Quantities

| | Effective Date | | <u>2003</u> | <u>2004</u> |
|-------------------------------------|-------------------|--------------|------------------|------------------|
| <u>PURCHASED POWER</u> | | | | |
| WELLS: | | | | |
| Total Production (KCcf) | | | 4,061.7 | 4,061.7 |
| Kwh per Ccf | | | 1.1791 | 1.1791 |
| Total Kwh | | | 4,789,287 | 4,789,287 |
| Unit Cost (\$/Kwhr) | | | \$0.094362 | \$0.094362 |
| Power Cost (wells) | | | \$451,926 | \$451,926 |
| BOOSTERS: | | | | |
| Total Production (KCcf) | | | 4,061.7 | 4,061.7 |
| Kwh per Ccf | | | 0.834 | 0.834 |
| Total Kwh | | | 3,386,221 | 3,386,221 |
| Unit Cost (\$/Kwhr) | | | \$0.085099 | \$0.085099 |
| Power Cost (boosters) | | | \$288,162 | \$288,162 |
| Southwest Gas Corporation | | | | |
| Ccf/cf (gas) | | | 24.821 | 24.821 |
| Total cf (gas) | | | 163,641 | 163,641 |
| Unit Cost (\$/cf(gas)) | | | 0.00930 | 0.00930 |
| Gas Power Cost (boosters) | | | \$1,521 | \$1,521 |
| Total Purchased Power Cost | | | \$741,609 | \$741,609 |
| <u>REPLENISHMENT TAX</u> | | | | |
| Mojave River Centro Basin | | | | |
| Pump Tax, Within Rights | Jul-02 | \$3.24 /AF | \$30,210.8 | \$30,210.8 |
| Pump Tax, Overpumping | Jul-02 | \$231.00 /AF | \$0.0 | \$0.0 |
| Total Replenishment Cost | | | \$30,211 | \$30,211 |
| Total Chemical Cost | | | \$46,622 | \$47,424 |
| Total Well Production (KCcf) | | | 4,061.7 | 4,061.7 |
| Chemical Cost (\$/Kccf) | | | \$11.48 | \$11.68 |

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APPENDIX D

Page 2

Southen California Water Company Barstow Customer Service Area

RATE BASE

(Dollars in thousands)

| | <u>2003</u> | <u>2004</u> |
|----------------------------------|-------------|-------------|
| RATE BASE | | |
| Utility Plant | 35,953.6 | 37,257.9 |
| Acquisition Adjustment | 0.0 | 0.0 |
| Total Utility Plant | 35,953.6 | 37,257.9 |
| Depreciation Reserve | (8,789.3) | (9,613.0) |
| Net Utility Plant | 27,164.3 | 27,644.9 |
| Material & Supplies | 138.0 | 138.0 |
| Advances for Construction | (2,602.8) | (2,634.8) |
| Contributions | (1,536.0) | (1,634.3) |
| Rate Base before Adjustment | 23,163.6 | 23,513.8 |
| ACRS & MACRS Depreciation | (2,884.8) | (3,080.4) |
| Investment Tax Credit | (99.3) | (96.2) |
| Capitalized Items | 529.2 | 539.7 |
| Sliver | (12.5) | (12.1) |
| Advances (Gross-Up) | 286.4 | 300.4 |
| Contributions (Gross-Up) | 215.4 | 252.7 |
| Deferred Revenues | (59.7) | (73.5) |
| Invest. in Other Water Companies | 0.0 | 0.0 |
| Deferred Rate Case Expenses | 0.0 | 0.0 |
| Allowance for Working Cash | 271.2 | 271.2 |
| Common Utility Allocation | 786.4 | 882.1 |
| Weighted Average Rate Base | 22,195.8 | 22,497.7 |

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Appendix D
Page 3

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Barstow
CUSTOMERS BY METER SIZE

SCHEDULE BA-1 T/C 01

| Revenue Classification | Meter Size | Average Number of Customers | |
|--------------------------------------|-------------------|--------------------------------|------|
| | | 2003 | 2004 |
| 60110 Commercial | 5/8 x 3/4 | 7127 | 7127 |
| | 3/4 | 2 | 2 |
| | 1 | 757 | 757 |
| | 1-1/2 | 54 | 54 |
| | 2 | 302 | 302 |
| | 3 | 6 | 6 |
| | 4 | 2 | 2 |
| | 6 | 4 | 4 |
| | 8 | 2 | 2 |
| | 10 | 0 | 0 |
| | Total | 8256 | 8256 |
| 60120 Industrial 522000 | 5/8 x 3/4 | 0 | 0 |
| | 3/4 | 0 | 0 |
| | 1 | 2 | 2 |
| | 1-1/2 | 1 | 1 |
| | 2 | 1 | 1 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 1 | 1 |
| | 8 | 1 | 1 |
| | 10 | 0 | 0 |
| | Total | 6 | 6 |
| 60130 Public Authority | 5/8 x 3/4 | 4 | 4 |
| | 3/4 | 0 | 0 |
| | 1 | 2 | 2 |
| | 1-1/2 | 0 | 0 |
| | 2 | 49 | 49 |
| | 3 | 2 | 2 |
| | 4 | 3 | 3 |
| | 6 | 4 | 4 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| | Total | 64 | 64 |
| 60700 Contract | 4 | 1 | 1 |
| | 6 | 0 | 0 |
| Total | | 1 | 1 |
| 60900 Other Sales | 2 | 1 | 1 |
| | 3 | 6 | 6 |
| Total | | 7 | 7 |
| 603100 Irrigation | 2 | 0 | 0 |
| TOTAL CUSTOMERS FOR BA-1 T/C 01 | | 8334 | 8334 |
| SCHEDULE AA-4 FLAT T/C 95 | | | |
| 60400 Private Fire | # of Customers | 112 | 112 |
| | Avg inch/srv cnct | 728 | 728 |
| | Billing Units | 728 | 728 |
| TOTAL CUSTOMERS FOR AA-4 FLAT T/C 95 | | 112 | 112 |
| Barstow TOTAL | | 8446 | 8446 |

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Appendix D

Page 4

Southen California Water Company Region 3 - Calipatria District

Adopted Quantities

| | <u>Effective Date</u> | <u>Fixed Charges</u> | <u>2003</u> | <u>2004</u> |
|---|---------------------------|--------------------------|------------------------------------|------------------------|
| <u>PURCHASED POWER</u> | | | | |
| BOOSTERS: | | | | |
| Total Production (KCcf) (net to system) | | | 1,134.0 | 1,134.0 |
| Imperial Irrigation District | | | | |
| Kwh per Ccf | | | 0.549 | 0.549 |
| Total Kwh | | | 622,808 | 622,808 |
| Unit Cost (\$/Kwhr) | | | 0.099681 | 0.105574 |
| Electric Power Cost (boosters) | | | \$62,082 | \$65,752 |
| The Gas Company | | | | |
| Ccf/cf (gas) | | | 3,443.822 | 3,443.822 |
| Total cf (gas) | | | 329.27 | 329.27 |
| Unit Cost (\$/cf(gas)) | | | 1.327080 | 1.327080 |
| Gas Power Cost (boosters) | | | \$437 | \$437 |
| Total Purchased Power Cost | | | \$62,520 | \$66,190 |
| <u>PURCHASED WATER</u> | | | | |
| Imperial Irrigation District | Jul-03 | <u>\$/AF</u> \$15.50 | <u>Fixed Charge</u> 1,932.2 | <u>KCcf</u> 1,932.2 |
| Quantity Charge | | | \$68,753 | \$68,753 |
| Service Charge per month | | | \$12.35 | \$148.2 |
| Total Purchased Water Cost | | | \$68,902 | \$68,902 |
| Total Chemical Cost | | | \$110,641 | \$112,544 |
| Total Production (KCcf) | | | 1,134.0 | 1,134.0 |
| Chemical Cost (\$/Kccf) | | | \$97.57 | \$99.25 |

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APPENDIX D

Page 5

Southen California Water Company Calipatria Customer Service Area

RATE BASE

(Dollars in thousands)

| | <u>2003</u> | <u>2004</u> |
|----------------------------------|-------------|-------------|
| RATE BASE | | |
| Utility Plant | 6,770.3 | 6,960.1 |
| Acquisition Adjustment | 0.0 | 0.0 |
| Total Utility Plant | 6,770.3 | 6,960.1 |
| Depreciation Reserve | (2,158.9) | (2,350.0) |
| Net Utility Plant | 4,611.4 | 4,610.1 |
| Material & Supplies | 35.1 | 35.1 |
| Advances for Construction | (156.1) | (151.7) |
| Contributions | (1,320.6) | (1,286.8) |
| Rate Base before Adjustment | 3,169.9 | 3,206.7 |
| ACRS & MACRS Depreciation | (683.1) | (708.6) |
| Investment Tax Credit | (7.2) | (6.5) |
| Capitalized Items | 105.4 | 105.2 |
| Sliver | (1.3) | (1.2) |
| Advances (Gross-Up) | 24.6 | 24.0 |
| Contributions (Gross-Up) | 19.8 | 21.5 |
| Deferred Revenues | (3.9) | (4.8) |
| Invest. in Other Water Companies | 0.0 | 0.0 |
| Deferred Rate Case Expenses | 0.0 | 0.0 |
| Allowance for Working Cash | (53.7) | (53.7) |
| Common Utility Allocation | 104.4 | 117.1 |
| Weighted Average Rate Base | 2,674.7 | 2,699.6 |



Appendix D
Page 6

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Calipatria
CUSTOMERS BY METER SIZE

| | Meter Size | 2003 | 2004 |
|--------------------------------------|-----------------------|------|------|
| SCHEDULE CN-1 T/C 33 | | | |
| 60110 Commercial | 5/8 x 3/4 | 160 | 160 |
| 520000 | 3/4 | 0 | 0 |
| | 1 | 12 | 12 |
| | 1-1/2 | 5 | 5 |
| | 2 | 25 | 25 |
| | 3 | 0 | 0 |
| | 4 | 1 | 1 |
| | 6 | 1 | 1 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 204 | 204 |
| 60130 Public Authority | 5/8 x 3/4 | 3 | 3 |
| 523000 | 3/4 | 0 | 0 |
| | 1 | 2 | 2 |
| | 1-1/2 | 0 | 0 |
| | 2 | 8 | 8 |
| | 3 | 1 | 1 |
| | 4 | 0 | 0 |
| | 6 | 1 | 1 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 15 | 15 |
| 60120 Industrial | 5/8 | 0 | 0 |
| | 1 | 1 | 1 |
| | 2 | 4 | 4 |
| 60900 Other | 2 | 1 | 1 |
| TOTAL CUSTOMERS FOR CN-1 T/C 33 | | 225 | 225 |
| SCHEDULE CN-2 FLAT | | | |
| | | 2003 | 2004 |
| 60210 Commercial | Single,plumb 3/4" | 896 | 896 |
| Flat | Single,plumb 1" | 25 | 25 |
| | Additional unit | 19 | 19 |
| | Single,no plumb | 4 | 4 |
| Total | (overlaps considered) | 925 | 925 |
| 60230 Public Authority | Single,plumb 3/4" | 0 | 0 |
| | Single,plumb 1" | 5 | 5 |
| | Single, no plumb | 2 | 2 |
| Total | | 7 | 7 |
| TOTAL CUSTOMERS FOR CN-2 FLAT | | 932 | 932 |
| Calipatria Prison | | | |
| | | 2003 | 2004 |
| 60700 Metered Contract | 8" | 1 | 1 |
| SCHEDULE AA-4 FLAT T/C 95 | | | |
| 60400 Private Fire | # of Customers | 4 | 4 |
| | Avg inch/srv cnct | | |
| | Billing Units | 38.4 | 38.4 |
| TOTAL CUSTOMERS FOR AA-4 FLAT T/C 95 | | 4 | 4 |
| CALIPATRIA-NILAND DISTRICT TOTAL | | 1162 | 1162 |



**Appendix D
Page 7**

**Southern California Water Company
Region 3 - Claremont District**

Adopted Quantities

| | <u>Effective Date</u> | <u>2003</u> | <u>2004</u> |
|--|---------------------------|--------------------|--------------------|
| <u>PURCHASED POWER</u> | | | |
| SoCal. Edison | Aug-03 | | |
| WELLS: | | | |
| Total Production (KCcf) | | 2,425.8 | 2,425.8 |
| Kwh per Ccf | | 2.7103 | 2.7103 |
| Total Kwh | | 9,460,113 | 9,460,113 |
| Unit Cost (\$/Kwhr) | | 0.087143 | 0.087143 |
| Power Cost (wells) | | \$824,378 | \$824,380 |
| BOOSTERS: | | | |
| Total Production (KCcf) | | 5,432.1 | 5,464.2 |
| Kwh per Ccf | | 0.2647 | 0.2647 |
| Total Kwh | | 1,438,105 | 1,446,598 |
| Unit Cost (\$/Kwhr) | | 0.087821 | 0.087724 |
| Power Cost (boosters) | | \$126,295 | \$126,901 |
| Total Purchased Power Cost | | \$950,673 | \$951,281 |
| <u>PURCHASED WATER</u> | | | |
| | | <u>Fixed</u> | |
| | | <u>Charge</u> | |
| | | <u>KCcf</u> | <u>KCcf</u> |
| TVMWD | Jul-03 | \$/AF | |
| | | \$467.00 | 1,941.7 |
| West End Water Co. | Jul-03 | \$96.79 | 1,973.7 |
| | | | 0.0 |
| College Wells (Wilcox) | | | 218.0 |
| First 800 AF | Jul-03 | \$133.31 | |
| > 800 AF | | \$106.47 | |
| College Wells (Atheam) | | | 846.6 |
| First 750 AF | Jul-03 | \$48.74 | |
| From 750 AF to 1750 AF | | \$21.66 | |
| > 1750 AF | | \$10.83 | |
| Total KCcf | | | 3,006.3 |
| | | | 3,038.4 |
| TVMWD | | | \$2,081,419 |
| Service Charge (annually) | | \$133,060 | \$133,060 |
| Miramar Reservoir (monthly) | | \$19,300 | \$234,005 |
| West End Water Co. | | | \$0 |
| | | | \$0 |
| College Wells (Wilcox) | | | \$106,648 |
| College Well Payback | | \$180,000 | \$180,000 |
| College Wells (Atheam) | | | \$60,312 |
| | | | \$60,312 |
| Fair Oaks Well Lease (annual) | | \$24,900 | \$24,900 |
| Water Right Lease - City of Claremont (annual) | | \$121,083 | \$121,083 |
| Total Purchased Water Cost | | \$2,941,427 | \$2,975,985 |
| <u>REPLENISHMENT TAX</u> | | | |
| Water Subject to Pump Tax (Kccf) | | | 3,490.4 |
| | | | 3,490.4 |
| Claremont Basin (Six Basins) (Kccf) | | | 3,393.0 |
| Pump Tax, Within Rights | Jul-03 | \$8.00 /AF | \$53,527 |
| Pump Tax, Overpumping | | \$265.00 /AF | \$299,868 |
| Chino Basin (Kccf) | | | 97.4 |
| Pump Tax, Within Rights | Jul-02 | \$29.86 /AF | \$6,677 |
| Pump Tax, Overpumping | | \$243.00 /AF | \$0 |
| Total Replenishment Cost | | \$360,072 | \$557,082 |
| Total Chemical Cost | | \$46,430 | \$47,229 |
| Total Well Production (KCcf) | | 3,490.40 | 3,490.40 |
| Chemical Cost (\$/Kccf) | | 13.30 | 13.53 |

APPENDIX D

Page 8

Southern California Water Company
Claremont Customer Service Area

RATE BASE

(Dollars in thousands)

| | <u>2003</u> | <u>2004</u> |
|----------------------------------|-------------|-------------|
| RATE BASE | | |
| Utility Plant | 43,729.5 | 45,847.9 |
| Acquisition Adjustment | 0.0 | 0.0 |
| Total Utility Plant | 43,729.5 | 45,847.9 |
| Depreciation Reserve | (12,807.6) | (13,787.7) |
| Net Utility Plant | 30,921.9 | 32,060.2 |
| Material & Supplies | 0.0 | 0.0 |
| Advances for Construction | (1,394.8) | (1,384.3) |
| Contributions | (1,531.0) | (1,641.2) |
| Rate Base before Adjustment | 27,996.0 | 29,034.7 |
| ACRS & MACRS Depreciation | (3,408.5) | (3,790.7) |
| Investment Tax Credit | (118.6) | (114.1) |
| Capitalized Items | 602.6 | 633.9 |
| Sliver | (23.0) | (22.1) |
| Advances (Gross-Up) | 95.6 | 99.5 |
| Contributions (Gross-Up) | 230.8 | 279.6 |
| Deferred Revenues | (72.7) | (87.3) |
| Invest. in Other Water Companies | 18.8 | 18.8 |
| Deferred Rate Case Expenses | 0.0 | 0.0 |
| Allowance for Working Cash | 727.0 | 727.0 |
| Common Utility Allocation | 1,230.8 | 1,392.0 |
| Weighted Average Rate Base | 27,278.9 | 28,171.3 |



Appendix D
Page 9a

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Claremont
CUSTOMERS BY METER SIZE

| Revenue Classification | Meter Size | 2003 | 2004 |
|--|------------|------|------|
| 60110 Commercial | 5/8 x 3/4 | 3082 | 3100 |
| | 3/4 | 272 | 273 |
| | 1 | 5687 | 5719 |
| | 1-1/2 | 93 | 94 |
| | 2 | 396 | 398 |
| | 3 | 23 | 23 |
| | 4 | 5 | 5 |
| | 6 | 10 | 10 |
| | 8 | 3 | 3 |
| | 10 | 0 | 0 |
| Total | | 9571 | 9625 |
| 60120 Industrial | 5/8 x 3/4 | 1 | 1 |
| | 3/4 | 0 | 0 |
| | 1 | 1 | 1 |
| | 1-1/2 | 1 | 1 |
| | 2 | 5 | 5 |
| | 3 | 2 | 2 |
| | 4 | 1 | 1 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 11 | 11 |
| 60130 Public Authority | 5/8 x 3/4 | 1 | 1 |
| | 3/4 | 0 | 0 |
| | 1 | 4 | 4 |
| | 1-1/2 | 1 | 1 |
| | 2 | 16 | 16 |
| | 3 | 7 | 7 |
| | 4 | 2 | 2 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 31 | 31 |
| 60310 Irrigation | 3 | 1 | 1 |
| 60700 Contract | 5/8 x 3/4 | 0 | 0 |
| | 3/4 | 0 | 0 |
| | 1 | 0 | 0 |
| | 1-1/2 | 0 | 0 |
| | 2 | 0 | 0 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 0 | 0 |
| TOTAL CUSTOMERS FOR SCHEDULE CM-1 T/C 28 | | 9614 | 9668 |

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Appendix D
Page 9b

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Claremont
CUSTOMERS BY METER SIZE

SCHEDULE CMC-1 T/C 25

| | | | |
|------------------|-----------|-----|-----|
| 60110 Commercial | 5/8 x 3/4 | 106 | 107 |
| | 3/4 | 311 | 313 |
| | 1 | 279 | 280 |
| | 1-1/2 | 12 | 12 |
| | 2 | 9 | 9 |
| | 3 | 1 | 1 |
| | 4 | 1 | 1 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 719 | 723 |

TOTAL CUSTOMERS FOR SCHEDULE CMC-1 T/C 25 719 723

SCHEDULE CM-7ML T/C 27

| | | | |
|------------------------|-----------|-----|-----|
| 60130 Public Authority | 5/8 x 3/4 | 44 | 44 |
| | 3/4 | 4 | 4 |
| | 1 | 46 | 46 |
| | 1-1/2 | 12 | 12 |
| | 2 | 76 | 76 |
| | 3 | 3 | 3 |
| | 4 | 1 | 1 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 186 | 186 |

| | | | |
|----------------|-----------|---|---|
| 60700 Contract | 5/8 x 3/4 | 0 | 0 |
| | 3/4 | 0 | 0 |
| | 1 | 1 | 1 |
| | 1-1/2 | 0 | 0 |
| | 2 | 0 | 0 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 1 | 1 |

TOTAL CUSTOMERS FOR SCHEDULE CM-7ML T/C 27 187 187

SCHEDULE CMH-3M T/C 24

| | | | |
|------------------|-----------|----|----|
| 60310 Irrigation | 5/8 x 3/4 | 0 | 0 |
| | 3/4 | 0 | 0 |
| | 1 | 3 | 3 |
| | 1-1/2 | 0 | 0 |
| | 2 | 16 | 16 |
| | 3 | 0 | 0 |
| | 4 | 1 | 1 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 20 | 20 |

TOTAL CUSTOMERS FOR SCHEDULE CMH-3M T/C 24 20 20

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Appendix D
Page 9c

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Claremont
CUSTOMERS BY METER SIZE

| SCHEDULE CMP-3M T/C 41 | | 2003 | 2004 |
|--|---------------------|-------|-------|
| 60310 Irrigation | 5/8 x 3/4 | 0 | 0 |
| | 3/4 | 0 | 0 |
| | 1 | 0 | 0 |
| | 1-1/2 | 0 | 0 |
| | 2 | 1 | 1 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 1 | 1 |
| TOTAL CUSTOMERS FOR SCHEDULE CMP-3M T/C 41 | | 1 | 1 |
| SCHEDULE PCW-1 T/C 26 - College Wells | | | |
| 60110 Commercial | 5/8 x 3/4 | 0 | 0 |
| | 3/4 | 0 | 0 |
| | 1 | 0 | 0 |
| | 1-1/2 | 0 | 0 |
| | 2 | 0 | 0 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 0 | 0 |
| 60900 Other Sales | 5/8 x 3/4 | 0 | 0 |
| | 3/4 | 0 | 0 |
| | 1 | 0 | 0 |
| | 1-1/2 | 0 | 0 |
| | 2 | 0 | 0 |
| | 3 | 0 | 0 |
| | 4 | 33 | 34 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 33 | 34 |
| TOTAL CUSTOMERS FOR SCHEDULE PCW-1 T/C 26 | | 33 | 34 |
| SCHEDULE FLAT T/C 95 | | | |
| 60400 Private Fire | Billing Units | 857 | 856 |
| | avg inch/srv cnct | | |
| | number of customers | 105 | 106 |
| TOTAL CUSTOMERS FOR SCHEDULE FLAT T/C 95 | | 105 | 106 |
| CLAREMONT DISTRICT | | 10679 | 10739 |

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Appendix D
Page 10

Southern California Water Company
Region 3 - Desert District

Adopted Quantities

| | Effective Date | | 2003 | 2004 |
|--|-------------------|--------------|-------------------------|--------------------|
| <u>PURCHASED POWER</u> | | | | |
| WELLS: | | | | |
| Total Production (KCcf) | | | 617.3 | 624.6 |
| Kwh per Ccf | | | 1.7350 | 1.7350 |
| SoCal. Edison | Aug-03 | | | |
| Total Kwh | | | 1,071,029 | 1,083,676 |
| Unit Cost (\$/Kwhr) | | | 0.114330 | 0.113908 |
| Power Cost (wells) | | | \$122,451.0 | \$123,439.0 |
| BOOSTERS: | | | | |
| SoCal. Edison | | | | |
| Total Production (KCcf) | | | 633.7 | 641.0 |
| Kwh per Ccf | | | 0.41629 | 0.41629 |
| Total Kwh | | | 263,811 | 266,845 |
| Unit Cost (\$/Kwhr) | | | 0.113453 | 0.113013 |
| Power Cost (boosters) | | | \$29,930.0 | \$30,157.0 |
| S. C. Gas | | | | |
| Ccf/cf (gas) | | | 146.160 | 146.160 |
| Total cf (gas) | | | 4,336 | 4,386 |
| Unit Cost (\$/cf(gas)) | | | 0.07433 | 0.07354 |
| Gas Power Cost | | | \$322 | \$323 |
| Total Purchased Power Cost | | | \$152,703.3 | \$153,918.5 |
| | | | | |
| | | <u>\$/AF</u> | <u>Fixed Charge</u> | <u>KCcf</u> |
| <u>PURCHASED WATER</u> | | | | |
| Apple Valley Ranches VI | Jul-03 | \$490.92 | | 16.4 |
| Total KCcf | | | | 16.4 |
| Apple Valley Ranches Water | | | | |
| Quantity Charge | | | \$18,482.8 | \$18,482.8 |
| Connection Charge | | | \$827.6 | \$9,931.2 |
| PUC Charge | | | \$398.0 | \$398.0 |
| Total Purchased Water Cost | | | \$28,812.0 | \$28,812.0 |
| | | | | |
| <u>REPLENISHMENT TAX</u> | | | | |
| Water Subject to Pump Tax(Apple Valley only) (KCcf) | | | 501.7 | 509.0 |
| Pump Tax, Within Right | 37438 | 3.24 /AF | \$2,718.0 | \$2,718.0 |
| Pump Tax, Overpumpin | 37438 | 70 /AF | \$22,913.0 | \$24,139.0 |
| Total Replenishment Cost | | | \$25,631.0 | \$26,857.0 |
| Total Chemical Cost | | | \$10,189.5 | \$10,487.0 |
| Total Well Production (KCcf) | | | 617.3 | 624.6 |
| Chemical Cost (\$/Kccf) | | | \$16.51 | \$16.79 |

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APPENDIX D

Page 11

Southen California Water Company Desert Customer Service Area

RATE BASE

(Dollars in thousands)

| | <u>2003</u> | <u>2004</u> |
|----------------------------------|-------------|-------------|
| RATE BASE | | |
| Utility Plant | 12,673.7 | 13,974.6 |
| Acquisition Adjustment | 0.0 | 0.0 |
| Total Utility Plant | 12,673.7 | 13,974.6 |
| Depreciation Reserve | (3,512.2) | (3,579.2) |
| Net Utility Plant | 9,161.5 | 10,395.4 |
| Material & Supplies | 42.1 | 42.1 |
| Advances for Construction | (135.2) | (140.9) |
| Contribution | (485.8) | (482.5) |
| Rate Base before Adjustment | 8,582.7 | 9,814.2 |
| ACRS & MACRS Depreciation | (1,326.4) | (1,505.7) |
| Investment Tax Credit | (46.3) | (44.3) |
| Capitalized Items | 168.0 | 200.2 |
| Sliver | (1.3) | (0.9) |
| Advances (Gross-Up) | 21.8 | 22.8 |
| Contributions (Gross-Up) | 47.1 | 46.0 |
| Deferred Revenues | (8.4) | (8.4) |
| Invest. in Other Water Companies | 0.0 | 0.0 |
| Deferred Rate Case Expenses | 0.0 | 0.0 |
| Allowance for Working Cash | 105.8 | 105.8 |
| Common Utility Allocation | 191.4 | 214.6 |
| Weighted Average Rate Base | 7,734.3 | 8,844.3 |



Appendix D

Page 12a

SOUTHERN CALIFORNIA WATER COMPANY REGION 3 - Desert CUSTOMERS BY METER SIZE

SCHEDULE DEM-1 T/C 05

| Revenue Classification | Meter Size | Average Number of Customers | |
|----------------------------------|------------|--------------------------------|-------------|
| | | 2003 | 2004 |
| 60110 Commercial | 5/8 x 3/4 | 843 | 853 |
| | 3/4 | 0 | 0 |
| | 1 | 0 | 0 |
| | 1-1/2 | 2 | 2 |
| | 2 | 5 | 5 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 850 | 860 |
| 60130 Public Authority | 5/8 x 3/4 | 5 | 5 |
| | 3/4 | 0 | 0 |
| | 1 | 0 | 0 |
| | 1-1/2 | 0 | 0 |
| | 2 | 3 | 3 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 8 | 8 |
| 60900 Other Sales | | | |
| TOTAL CUSTOMERS FOR DEM-1 T/C 05 | | 858.0753907 | 867.9742568 |

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Appendix D

Page 12b

SOUTHERN CALIFORNIA WATER COMPANY REGION 3 - Desert CUSTOMERS BY METER SIZE

SCHEDULE DEV-1 T/C 06

| | | | |
|----------------------------------|-----------|------|------|
| 60110 Commercial | 5/8 x 3/4 | 2347 | 2375 |
| | 3/4 | 0 | 0 |
| | 1 | 66 | 66 |
| | 1-1/2 | 1 | 1 |
| | 2 | 10 | 10 |
| | 3 | 1 | 1 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 2425 | 2453 |
| | | 2425 | 2453 |
| 60130 Public Authority | 5/8 x 3/4 | 0 | 0 |
| | 3/4 | 0 | 0 |
| | 1 | 0 | 0 |
| | 1-1/2 | 0 | 0 |
| | 2 | 0 | 0 |
| | 3 | 1 | 1 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 1 | 1 |
| 60600 For Resale | 5/8 x 3/4 | 0 | 0 |
| | 3/4 | 0 | 0 |
| | 1 | 0 | 0 |
| | 1-1/2 | 0 | 0 |
| | 2 | 1 | 1 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 1 | 1 |
| TOTAL CUSTOMERS FOR DEV-1 T/C 06 | | 2427 | 2455 |



Appendix D
Page 12c

**SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Desert
CUSTOMERS BY METER SIZE**

| SCHEDULE DEM-2H Flat | | 2003 | 2004 |
|--------------------------------------|-------------------|------|------|
| 60210 Commercial | Domestic | 5 | 5 |
| TOTAL CUSTOMERS FOR DEM-2H FLAT | | 5 | 5 |
| SCHEDULE AA-4 FLAT T/C 95 | | | |
| | | 2003 | 2004 |
| Mo | | | |
| 60400 Private Fire | # of Customers | 4 | 4 |
| | Avg inch/srv cnct | | |
| | Billing Units | 20 | 20 |
| TOTAL CUSTOMERS FOR AA-4 FLAT T/C 95 | | 9 | 9 |
| Region 3 - Desert TOTAL | | 3294 | 3332 |

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Appendix D
Page 13

Southern California Water Company
Region 3 - Orange County District

Adopted Quantities

| | Effective Date | | 2003 | 2004 |
|-----------------------------------|-------------------|--------------|----------------------|----------------------|
| <u>PURCHASED POWER</u> | | | | |
| WELLS: | | | | |
| Total Production (KCcf) | | | 8,164.6 | 8,217.6 |
| Kwh per Ccf | | | 1.2150 | 1.2150 |
| SoCal. Edison | Aug-03 | | | |
| Total Kwh | | | 9,432,515 | 9,493,650 |
| Unit Cost (\$/Kwhr) | | | 0.078787 | 0.078698 |
| Power Cost (wells) | | | \$743,157.5 | \$747,133.3 |
| City of Anaheim | | | | |
| Total Kwh | | | 487,155 | 490,312 |
| Unit Cost (\$/Kwhr) | | | 0.07822 | 0.07822 |
| Power Cost | | | \$38,106.0 | \$38,353.0 |
| BOOSTERS: | | | | |
| SoCal. Edison | | | | |
| Total Production (KCcf) | | | 13,168.8 | 13,254.1 |
| Kwh per Ccf | | | 0.2382 | 0.23820 |
| Total Kwh | | | 2,975,961 | 3,157,084 |
| Unit Cost (\$/Kwhr) | | | 0.085645 | 0.081130 |
| Power Cost (boosters) | | | \$254,875.0 | \$256,135.0 |
| Total Purchased Power Cost | | | \$1,036,138.5 | \$1,041,620.0 |
| | | | | |
| <u>PURCHASED WATER</u> | | | | |
| | | 2003 | | |
| | | <u>\$/AF</u> | <u>KCcf</u> | <u>KCcf</u> |
| Orange County MWD | Jul-03 | \$436.50 | 4,323.3 | 4355.7 |
| East Orange County WD | Jul-03 | \$435.75 | 651.7 | 651.7 |
| City of Seal Beach | Jul-03 | \$751.42 | 24.8 | 24.8 |
| Yorba Linda Water District | | \$479.33 | 4.4 | 4.4 |
| Total KCcf | | | 5,004.1 | 5,036.6 |
| | | | | |
| Orange County MWD | | | | |
| Quantity Charge | | | \$4,332,222.4 | \$4,364,723.0 |
| Readiness to Serve | | \$13,582.00 | \$162,984.0 | \$184,884.0 |
| Retail Service Connection Charge | | \$15,426.00 | \$185,112.0 | \$185,112.0 |
| | | | | |
| East Orange County WD | | | | |
| Quantity Charge | | | \$651,882.0 | \$651,882.0 |
| Retail Service Charge | | \$941.63 | \$11,300.0 | \$20,070.0 |
| | | | | |
| City of Seal Beach | | | | |
| Quantity Charge | | | \$42,830.9 | \$42,830.9 |
| Retail Meter Charge | | \$38.00 | \$456.0 | \$456.0 |
| Service Charge | | \$1,783.33 | \$21,400.0 | \$21,400.0 |
| | | | | |
| Yorba Linda Water District | | | | |
| Quantity Charge | | | \$4,793.3 | \$4,793.3 |
| Readiness to Serve | | \$568.42 | \$6,821.0 | \$6,821.0 |
| Sub- Total | | | \$5,419,801.6 | \$5,482,972.2 |
| | | | | |
| Concerto (Loan Amortization) | | \$2,227 | \$26,723.6 | \$26,723.6 |
| OCMWD Amortization | | \$11,114 | \$133,368.0 | \$133,368.0 |
| Total Purchased Water Cost | | | \$5,579,893.3 | \$5,643,063.8 |
| <u>REPLENISHMENT TAX</u> | | | | |
| Water Replenishment District | | | 8,164.6 | 8,217.556 |
| Total Well Production (AF) | Jul-03 | \$149.00 | \$2,792,770.9 | 2,810,872 |
| Total Replenishment Cost | | | \$2,792,770.9 | \$2,810,871.9 |
| | | | | |
| Total Chemical Cost | | \$8.10 | \$151,821.4 | \$154,434.0 |
| Total Well Production (KCcf) | | | 8,164.6 | 8,217.6 |
| Chemical Cost (\$/Kccf) | | | \$18.59 | \$18.79 |

APPENDIX D

Page 14

Southern California Water Company
Orange County Customer Service Area

RATE BASE

(Dollars in thousands)

| | <u>2003</u> | <u>2004</u> |
|----------------------------------|-------------|-------------|
| RATE BASE | | |
| Utility Plant | 92,079.0 | 97,275.8 |
| Acquisition Adjustment | 53.3 | 53.3 |
| Total Utility Plant | 92,132.3 | 97,329.1 |
| Depreciation Reserve | (23,274.8) | (25,467.9) |
| Net Utility Plant | 68,857.5 | 71,861.2 |
| Material & Supplies | 130.6 | 130.6 |
| Advances for Construction | (8,028.7) | (7,924.5) |
| Contribution | (5,177.1) | (5,104.6) |
| Rate Base before Adjustment | 55,782.3 | 58,962.7 |
| ACRS & MACRS Depreciation | (6,935.6) | (7,592.0) |
| Investment Tax Credit | (382.9) | (375.0) |
| Capitalized Items | 1,349.0 | 1,418.7 |
| Sliver | (8.4) | (8.1) |
| Advances (Gross-Up) | 759.1 | 776.9 |
| Contributions (Gross-Up) | 456.4 | 439.6 |
| Deferred Revenues | (84.7) | (80.9) |
| Invest. in Other Water Companies | 0.0 | 0.0 |
| Deferred Rate Case Expenses | 0.0 | 0.0 |
| Allowance for Working Cash | 1,838.0 | 1,838.0 |
| Common Utility Allocation | 7,437.1 | 7,929.4 |
| Weighted Average Rate Base | 60,210.3 | 63,309.3 |

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Appendix D
Page 15a

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Orange
CUSTOMERS BY METER SIZE

| Revenue Classification | Meter Size | 2003 | 2004 |
|--|------------|-------|-------|
| 60110 Commercial | 5/8 x 3/4 | 31176 | 31383 |
| | 3/4 | 839 | 844 |
| | 1 | 6652 | 6695 |
| | 1-1/2 | 603 | 607 |
| | 2 | 1485 | 1494 |
| | 3 | 53 | 53 |
| | 4 | 10 | 10 |
| | 6 | 36 | 37 |
| | 8 | 13 | 13 |
| | 10 | 0 | 0 |
| Total | | 40867 | 41136 |
| 60120 Industrial | 5/8 x 3/4 | 2 | 2 |
| | 3/4 | 0 | 0 |
| | 1 | 7 | 7 |
| | 1-1/2 | 2 | 2 |
| | 2 | 15 | 15 |
| | 3 | 2 | 2 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 28 | 28 |
| 60130 Public Authority | 5/8 x 3/4 | 22 | 22 |
| | 3/4 | 3 | 3 |
| | 1 | 70 | 70 |
| | 1-1/2 | 25 | 25 |
| | 2 | 123 | 124 |
| | 3 | 15 | 15 |
| | 4 | 7 | 7 |
| | 6 | 3 | 3 |
| | 8 | 5 | 5 |
| | 10 | 0 | 0 |
| Total | | 273 | 274 |
| 60310 Irrigation | 5/8 x 3/4 | 1 | 1 |
| | 1 | 16 | 16 |
| | 2 | 35 | 36 |
| 60600 For Resale | 6 | 1 | 1 |
| 60900 Other | 1 | 0 | 0 |
| | 3 | 1 | 1 |
| Total | | 54 | 55 |
| TOTAL CUSTOMERS FOR SCHEDULE OC-1 T/C 54 | | 41222 | 41493 |

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Appendix D
Page 15b

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Orange
CUSTOMERS BY METER SIZE

SCHEDULE OC-3M T/C 61

| | | | |
|---|---|---|---|
| 60310 Irrigation | 2 | 2 | 2 |
| | 3 | 0 | 0 |
| | 4 | 1 | 1 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| Total | | 3 | 3 |
| TOTAL CUSTOMERS FOR SCHEDULE OC-3M T/C 61 | | 3 | 3 |

SCHEDULE FLAT T/C 95

| | | | |
|--|-----------------------|----------|----------|
| 60400 Private Fire | Billing Units | 4299.019 | 4329.029 |
| | average inch/srv cnct | | |
| | number of customers | 573 | 577 |
| TOTAL CUSTOMERS FOR SCHEDULE FLAT T/C 95 | | 573 | 577 |
| Region 3 - Orange County | | 41798 | 42073 |



Southern California Water Company
Region 3 - San Dimas District - A.02-11-007

Adopted Quantities

| <u>PURCHASED POWER</u> | Effective Date | | <u>2003</u> | <u>2004</u> |
|---|-------------------|----------------------------------|----------------------|----------------------|
| WELLS: | | | | |
| Total Production (KCcf) | | | 2,040.1 | 2,044.3 |
| Kwh per Ccf | | | 1.22485 | 1.22485 |
| SoCal. Edison | Aug-03 | | | |
| Total Kwh | | | 2,498,774 | 2,503,908 |
| Unit Cost (\$/Kwhr) | | | 0.084446 | 0.084406 |
| Power Cost (wells) | | | \$211,010 | \$211,346 |
| BOOSTERS: | | | | |
| SoCal. Edison | | | | |
| Total Production (KCcf) | | | 6,182.04 | 6,194.74 |
| Kwh per Ccf | | | 0.5371 | 0.5371 |
| Total Kwh | | | 3,320,127 | 3,326,949 |
| Unit Cost (\$/Kwhr) | | | 0.095883 | 0.101918 |
| Power Cost (boosters) | | | \$318,343.3 | \$339,075.0 |
| Total Purchased Power Cost | | | \$529,353.7 | \$550,421.0 |
| | | | | |
| <u>PURCHASED WATER</u> | | <u>\$/AF</u> <u>Fixed Charge</u> | <u>KCcf</u> | <u>KCcf</u> |
| Three Valley MWD - 2 connections | Jul-03 | \$467.00 | 3,063.4 | 3,071.9 |
| Three Valley MWD - Miramar pipeline | Jul-03 | \$467.00 | 522.7 | 522.7 |
| Covina Irrigation - Tier 1 (Base) SCWC shares | Jul-02 | \$90.00 | 25.8 | 25.8 |
| Covina Irrigation - Tier 2 (up to 150 base) | Jul-02 | \$210.00 | 12.9 | 12.9 |
| Covina Irrigation - Tier 3 (over 150 base) | Jul-02 | \$350.00 | 467.7 | 467.7 |
| Kirklen Lease | | \$239.00 | 202.5 | 202.5 |
| 1 KCcf | | | 4,092.5 | 4,101.0 |
| | | | | |
| Three Valley MWD - 2 connections | | | | |
| Quantity Charge | | | \$3,284,411.0 | \$3,293,284.0 |
| Service Charge | | \$16,727.95 | \$200,735.4 | \$200,735.4 |
| Miramar Pipeline | | | | |
| Quantity Charge | | | \$560,400.0 | \$560,400.0 |
| Monthly Charge | | \$6,279.71 | \$75,356.5 | \$75,356.5 |
| Covina Irrigation | | | | |
| Quantity Charge - Tier 1 (Base) SCWC shares | | | \$5,328.9 | \$5,328.9 |
| Quantity Charge - Tier 2 (up to 150 base) | | | \$6,217.1 | \$6,217.1 |
| Quantity Charge - Tier 3 (over 150 base) | | | \$375,755.1 | \$375,755.1 |
| Kirklen Lease | | | | |
| Quantity Charge | | | \$111,101.0 | \$111,101.0 |
| Total Purchased Water Cost | | | \$4,620,304.9 | \$4,626,662.0 |
| | | | | |
| <u>REPLENISHMENT TAX</u> | | | | |
| Water Replenishment District | | | | |
| Water Subject to Pump Tax (KCcf) | | | 2,089.5 | 2093.72 |
| SGWQA Assessment | | | \$31,977.0 | \$31,977.0 |
| Pump Tax, Within Rights | Jul-03 | \$6.50 /AF | \$24,183.0 | \$24,183.0 |
| Pump Tax, Overpumping | | \$265.10 /AF | \$261,512.0 | \$257,804.0 |
| Durward well | | \$8.00 /AF | \$0.0 | \$0.0 |
| Surface water | | \$6.50 /AF | \$727.0 | \$727.0 |
| Total Replenishment Cost | | | \$318,399.0 | \$314,691.0 |
| | | | | |
| Total Chemical Cost | | \$6.56 /AF | \$30,713.0 | \$31,306.0 |
| Total Well Production (KCcf) | | | 2,040.1 | 2,044.3 |
| Chemical Cost (\$/KCcf) | | | \$15.05 | \$15.31 |

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APPENDIX D

Page 17

Southen California Water Company San Dimas Customer Service Area

RATE BASE (Dollars in thousands)

| | <u>2003</u> | <u>2004</u> |
|----------------------------------|-------------|-------------|
| RATE BASE | | |
| Utility Plant | 48,377.9 | 50,638.0 |
| Acquisition Adjustment | 0.0 | 0.0 |
| Total Utility Plant | 48,377.9 | 50,638.0 |
| Depreciation Reserve | (14,409.3) | (15,397.4) |
| Net Utility Plant | 33,968.6 | 35,240.6 |
| Material & Supplies | 157.6 | 157.6 |
| Advances for Construction | (5,168.0) | (5,112.6) |
| Contribution | (2,102.0) | (2,156.9) |
| Rate Base before Adjustment | 26,856.2 | 28,128.6 |
| ACRS & MACRS Depreciation | (4,379.7) | (4,710.2) |
| Investment Tax Credit | (336.6) | (330.8) |
| Capitalized Items | 490.7 | 531.9 |
| Sliver | (6.1) | (5.9) |
| Advances (Gross-Up) | 488.2 | 495.9 |
| Contributions (Gross-Up) | 182.3 | 208.1 |
| Deferred Revenues | (45.3) | (55.5) |
| Invest. in Other Water Companies | 12.8 | 12.8 |
| Deferred Rate Case Expenses | 0.0 | 0.0 |
| Allowance for Working Cash | 342.8 | 342.8 |
| Common Utility Allocation | 1,447.1 | 1,636.5 |
| Weighted Average Rate Base | 25,052.4 | 26,254.2 |



Appendix D
Page 18

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - San Dimas
CUSTOMERS BY METER SIZE

SCHEDULE SD-1 T/C 81

| Revenue Classification | Meter Size | Average Number of Customers | |
|---------------------------|------------|--------------------------------|--------|
| | | 2003 | 2004 |
| 60110 Commercial | 5/8 x 3/4 | 6,452 | 6,467 |
| | 3/4 | 4,331 | 4,341 |
| | 1 | 4,125 | 4,134 |
| | 1 1/2 | 132 | 132 |
| | 2 | 498 | 500 |
| | 3 | 18 | 18 |
| | 4 | 16 | 16 |
| | 6 | 3 | 3 |
| | 8 | 4 | 4 |
| | 10 | 0 | 0 |
| Total | | 15,579 | 15,615 |

| | | | |
|------------------------|-----------|-----|-----|
| 60130 Public Authority | 5/8 x 3/4 | 17 | 17 |
| | 3/4 | 12 | 12 |
| | 1 | 53 | 53 |
| | 1 1/2 | 16 | 16 |
| | 2 | 82 | 82 |
| | 3 | 8 | 8 |
| | 4 | 3 | 3 |
| | 6 | 3 | 3 |
| | 8 | 1 | 1 |
| | 10 | 0 | 0 |
| Total | | 195 | 195 |

| | | | |
|------------------|-----|---|---|
| 60120 Industrial | 1 | 2 | 2 |
| | 2 | 1 | 1 |
| 60900 Other | 3 | 5 | 5 |
| 60700 Contract | 6 | 1 | 1 |
| 60310 Irrigation | 3/4 | 1 | 1 |
| | 1 | 3 | 3 |
| | 2 | 8 | 8 |

TOTAL CUSTOMERS FOR SD-1 T/C 81 **15,795** **15,831**

SCHEDULE SD-3 T/C

| | | | |
|------------------|-----|---|---|
| 60310 Irrigation | 3/4 | 0 | 0 |
| | 1 | 0 | 0 |
| | 2 | 0 | 0 |
| | 3 | 0 | 0 |
| Total | | 0 | 0 |

TOTAL CUSTOMERS FOR SD-3 T/C **0** **0**

SCHEDULE AA-4 FLAT T/C 95

| | | 2003 | 2004 |
|--------------------------------------|-------------------|------|------|
| 60400 Private Fire | # of Customers | 140 | 141 |
| | Avg inch/srv cnct | | |
| | Billing Units | 1087 | 1095 |
| TOTAL CUSTOMERS FOR AA-4 FLAT T/C 95 | | 140 | 141 |

Region 3 - San Dimas TOTAL **15,935** **15,972**



Southern California Water Company
Region 3 - San Gabriel District - A.02-11-007

Adopted Quantities

| | Effective Date | 2003 | 2004 |
|---------------------------------------|-------------------|------------------|--------------------|
| <u>PURCHASED POWER</u> | | | |
| WELLS: | | | |
| Total Production (KCcf) | | 2,991.1 | 2,999.0 |
| Wells Production - Electric (KCcf) | | 2,877.1 | 2,885.0 |
| Wells Production - Gas (KCcf) | | 114.0 | 114.0 |
| SoCal. Edison | Aug-03 | | |
| Kwh per Ccf | | 1.3522 | 1.3522 |
| Total Kwh | | 3,890,371.4 | 3,901,016.2 |
| Unit Cost (\$/Kwh) | | 0.085667 | 0.085624 |
| Power Cost (wells) | | \$333,276.3 | \$334,018.8 |
| SoCal Gas | | | |
| Ccf/cf (gas) | | 2.248 | 2.358 |
| Total cf (gas) | | 1,330,462 | 1,330,494 |
| Unit Cost (\$/cf(gas)) | | 0.00645 | 0.00645 |
| Gas Power Cost | | \$8,583 | \$8,583 |
| BOOSTERS: | | | |
| SoCal. Edison | Aug-03 | | |
| Total Production (KCcf) | | 3,128.8 | 3,137.0 |
| Kwh per Ccf | | 0.18188 | 0.18188 |
| Total Kwh | | 569,065 | 570,553 |
| Unit Cost (\$/Kwhr) | | 0.084956 | 0.084915 |
| Power Cost (boosters) | | \$48,345.4 | \$48,448.3 |
| Total Purchased Power Cost | | \$390,205 | \$391,050 |
| | | | |
| | | 2003 | |
| | | <u>\$/AF</u> | <u>KCcf</u> |
| <u>PURCHASED WATER</u> | | | |
| City of Arcadia - Short St connection | Jul-03 | \$727.45 | 5.1 |
| City of Arcadia - Longden connection | Jul-03 | \$483.52 | 0.729 |
| Upper San Gabriel Valley - Tier 1 | Jul-03 | \$452.55 | 21.8 |
| Upper San Gabriel Valley - Tier 2 | Jul-03 | \$537.60 | 110.1 |
| Total KCcf | | | 27.6 |
| City of Arcadia - Short St connection | | | |
| Quantity Charge | | | \$8,518.4 |
| City of Arcadia - Longden connection | | | |
| Quantity Charge | | | \$809.0 |
| Service Charge | | \$52.2 | \$626.2 |
| Upper San Gabriel Valley - Tier 1 | | | |
| Quantity Charge | | | \$22,627.5 |
| Upper San Gabriel Valley - Tier 2 | | | |
| Quantity Charge | | | \$136,012.8 |
| Service Charge | | \$25.00 | \$300.0 |
| Total Purchased Water Cost | | | \$168,893.9 |
| <u>REPLENISHMENT TAX</u> | | | |
| SGWQA Assessment | | | \$47,627.0 |
| Pump Tax, Within Rights | Jul-03 | \$6.40 | \$31,781.0 |
| Pump Tax, Overpumping | Jul-03 | \$246.65 | \$481,015.5 |
| Total Replenishment Cost | | | \$560,423.5 |
| | | | |
| Total Chemical Cost | | | \$84,586 |
| Total Well Production (KCcf) | | | 2,999.0 |
| Chemical Cost (\$/Kccf) | | | \$28.28 |

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APPENDIX D

Page 20

Southern California Water Company San Gabriel Customer Service Area

RATE BASE

(Dollars in thousands)

| | <u>2003</u> | <u>2004</u> |
|----------------------------------|-------------|-------------|
| RATE BASE | | |
| Utility Plant | 25,166.5 | 27,039.2 |
| Acquisition Adjustment | 0.0 | 0.0 |
| Total Utility Plant | 25,166.5 | 27,039.2 |
| Depreciation Reserve | (7,472.5) | (8,343.2) |
| Net Utility Plant | 17,693.9 | 18,696.0 |
| Material & Supplies | 27.3 | 27.3 |
| Advances for Construction | (895.7) | (849.4) |
| Contribution | (2,052.0) | (2,080.1) |
| Rate Base before Adjustment | 14,773.6 | 15,793.8 |
| ACRS & MACRS Depreciation | (2,281.8) | (2,490.2) |
| Investment Tax Credit | (146.3) | (141.8) |
| Capitalized Items | 323.0 | 362.0 |
| Sliver | (1.9) | (1.8) |
| Advances (Gross-Up) | 79.9 | 78.9 |
| Contributions (Gross-Up) | 500.3 | 508.7 |
| Deferred Revenues | (163.7) | (153.6) |
| Invest. in Other Water Companies | 0.0 | 0.0 |
| Deferred Rate Case Expenses | 0.0 | 0.0 |
| Allowance for Working Cash | 477.6 | 477.6 |
| Common Utility Allocation | 845.0 | 955.6 |
| Weighted Average Rate Base | 14,405.7 | 15,389.3 |



Appendix D
Page 21

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - San Gabriel
CUSTOMERS BY METER SIZE

SCHEDULE SG-1 TC/29

| | | Average Number of Customers | |
|---------------------------|------------|--------------------------------|-------|
| Revenue Classification | Meter Size | 2003 | 2004 |
| 60110 Commercial | 5/8 x 3/4 | 9911 | 9939 |
| | 3/4 | 1 | 1 |
| | 1 | 1489 | 1493 |
| | 1-1/2 | 131 | 131 |
| | 2 | 182 | 182 |
| | 3 | 6 | 6 |
| | 4 | 0 | 0 |
| | 6 | 5 | 5 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 11725 | 11756 |
| 60130 Public Authority | 5/8 x 3/4 | 5 | 5 |
| | 3/4 | 0 | 0 |
| | 1 | 8 | 8 |
| | 1-1/2 | 5 | 5 |
| | 2 | 50 | 50 |
| | 3 | 1 | 1 |
| | 4 | 1 | 1 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 70 | 70 |
| 60120 Industrial | 5/8 x 3/4 | 0 | 0 |
| | 3/4 | 0 | 0 |
| | 1 | 1 | 1 |
| | 1-1/2 | 0 | 0 |
| | 2 | 5 | 5 |
| | 3 | 1 | 1 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| Total | | 7 | 7 |
| 60310 Irrigation | 1 | 0 | 0 |
| 60900 Other Sales | 1 | 0 | 0 |
| | 3 | 0 | 0 |
| Total | | 0 | 0 |

TOTAL CUSTOMERS FOR SG-1 T/C 29 11802 11834

SCHEDULE AA-4 FLAT T/C 95

| | | 2003 | 2004 |
|--------------------------------------|-------------------|------|------|
| 60400 Private Fire | # of Customers | 61 | 61 |
| | Avg inch/srv cnct | | |
| | Billing Units | 418 | 418 |
| TOTAL CUSTOMERS FOR AA-4 FLAT T/C 95 | | 61 | 61 |

Region 3 - San Gabriel TOTAL 11863 11895

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Appendix D

Page 22

Southern California Water Company

Region 3 - Wrightwood District

Adopted Quantities

| | Effective <u>Date</u> | <u>2003</u> | <u>2004</u> |
|-----------------------------------|--------------------------|-----------------|-----------------|
| <u>PURCHASED POWER</u> | | | |
| SoCal. Edison | Aug-03 | | |
| WELLS: | | | |
| Total Production (KCcf) | | 287.5 | 289.4 |
| Kwh per Ccf | | 1.4254 | 1.4254 |
| Total Kwh | | 409,758 | 412,557 |
| Unit Cost (\$/Kwhr) | | 0.112263 | 0.112058 |
| Power Cost (wells) | | \$46,001 | \$46,230 |
| BOOSTERS: | | | |
| Total Production (KCcf) | | 287.5 | 289.4 |
| Kwh per Ccf | | 0.1084 | 0.1084 |
| Total Kwh | | 31,153 | 31,366 |
| Unit Cost (\$/Kwhr) | | 0.117920 | 0.117833 |
| Power Cost (boosters) | | \$3,674 | \$3,696 |
| Total Purchased Power Cost | | \$49,674 | \$49,926 |
| Total Chemical Cost | | \$3,300 | \$3,379 |
| Total Well Production (KCcf) | | 287.5 | 289.4 |
| Chemical Cost (\$/Kccf) | | \$11.48 | \$11.67 |

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APPENDIX D

Page 23

Southen California Water Company Wrightwood Customer Service Area

RATE BASE

(Dollars in thousands)

| | <u>2003</u> | <u>2004</u> |
|----------------------------------|-------------|-------------|
| RATE BASE | | |
| Utility Plant | 8,790.9 | 9,584.3 |
| Acquisition Adjustment | 0.0 | 0.0 |
| Total Utility Plant | 8,790.9 | 9,584.3 |
| Depreciation Reserve | (2,383.6) | (2,532.0) |
| Net Utility Plant | 6,407.3 | 7,052.4 |
| Material & Supplies | 67.9 | 67.9 |
| Advances for Construction | (188.9) | (189.3) |
| Contribution | (109.9) | (118.0) |
| Rate Base before Adjustment | 6,176.4 | 6,812.9 |
| ACRS & MACRS Depreciation | (845.1) | (940.4) |
| Investment Tax Credit | (40.3) | (39.1) |
| Capitalized Items | 120.0 | 136.7 |
| Sliver | (1.5) | (1.4) |
| Advances (Gross-Up) | 15.2 | 16.5 |
| Contributions (Gross-Up) | 6.6 | 10.5 |
| Deferred Revenues | (1.9) | (3.4) |
| Invest. in Other Water Companies | 0.0 | 0.0 |
| Deferred Rate Case Expenses | 0.0 | 0.0 |
| Allowance for Working Cash | 79.6 | 79.6 |
| Common Utility Allocation | 156.6 | 175.7 |
| Weighted Average Rate Base | 5,665.6 | 6,247.6 |

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Appendix D
Page 24a

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Wrightwood
CUSTOMERS BY METER SIZE

SCHEDULE WW-1 T/C 83

| Revenue Classification | Meter Size | Average Number of Customers | |
|----------------------------------|------------|--------------------------------|------|
| | | 2003 | 2004 |
| 60110 Commercial | 5/8 x 3/4 | 2059 | 2074 |
| | 3/4 | 282 | 284 |
| | 1 | 35 | 35 |
| | 1-1/2 | 13 | 13 |
| | 2 | 3 | 3 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| | Total | 2392 | 2409 |
| 60130 Public Authority 523000 | 5/8 x 3/4 | 1 | 1 |
| | 3/4 | 0 | 0 |
| | 1 | 0 | 0 |
| | 1-1/2 | 1 | 1 |
| | 2 | 1 | 1 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| | Total | 3 | 3 |
| 60120 Industrial 522000 | 5/8 x 3/4 | 0 | 0 |
| | 3/4 | 0 | 0 |
| | 1 | 0 | 0 |
| | 1-1/2 | 0 | 0 |
| | 2 | 0 | 0 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| | Total | 0 | 0 |
| TOTAL CUSTOMERS FOR WW-1 T/C 83 | | 2395 | 2412 |

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Appendix D
Page 24b

**SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Wrightwood
CUSTOMERS BY METER SIZE**

SCHEDULE WW-2 T/C 84

| Classification | Meter Size | 2003 | 2004 |
|--|--------------|------------|------------|
| 60110 Commercial 520000 | 5/8 x 3/4 | 1 | 1 |
| | 3/4 | 0 | 0 |
| | 1 | 199 | 200 |
| | 1-1/2 | 0 | 0 |
| | 2 | 0 | 0 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| | Total | 200 | 201 |
| 60130 Public Authority 523000 | 5/8 x 3/4 | 0 | 0 |
| | 3/4 | 0 | 0 |
| | 1 | 0 | 0 |
| | 1-1/2 | 0 | 0 |
| | 2 | 0 | 0 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| | Total | 0 | 0 |
| 60120 Industrial | 5/8 x 3/4 | 0 | 0 |
| | 3/4 | 0 | 0 |
| | 1 | 0 | 0 |
| | 1-1/2 | 0 | 0 |
| | 2 | 0 | 0 |
| | 3 | 0 | 0 |
| | 4 | 0 | 0 |
| | 6 | 0 | 0 |
| | 8 | 0 | 0 |
| | 10 | 0 | 0 |
| | Total | 0 | 0 |
| TOTAL CUSTOMERS FOR WW-2 T/C ?? | | 200 | 201 |

SCHEDULE AA-4 FLAT T/C 95

| | | | |
|---|-------------------|-------------|-------------|
| 60400 Private Fire | # of Customers | 5 | 5 |
| | Avg inch/srv cnct | | |
| | Billing Units | 240 | 241 |
| TOTAL CUSTOMERS FOR AA-4 FLAT T/C 95 | | 5 | 5 |
| Region 3 - Wrightwood TOTAL | | 2600 | 2618 |

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APPENDIX D
Page 25
Adopted Quantities

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Barstow
CUSTOMER FORECAST
TEST YEARS

| <u>Classification</u> | <u>2003</u> | <u>2004</u> |
|-------------------------|-------------|-------------|
| 601.10 Commercial | 8256 | 8256 |
| 601.20 Industrial | 6 | 6 |
| 601.30 Public Authority | 64 | 64 |
| 603.10 Irrigation | 0 | 0 |
| 606.00 Resale | 0 | 0 |
| 607.00 Contract | 1 | 1 |
| 609.00 Other | 7 | 7 |
| 602.10 Commercial | 0 | 0 |
| 602.30 Public Authority | 0 | 0 |
| 604.00 Private Fire | 112 | 112 |
| Total | 8,446 | 8,446 |

REGION 3 - Barstow
SALES FORECAST
ANNUAL USAGE (CCF)
TEST YEARS

| <u>Classification</u> | <u>Usage Per Customer</u> | <u>2003</u> | <u>2004</u> |
|-------------------------|---------------------------|-------------|-------------|
| 601.10 Commercial | 333.90 | 2,756,678 | 2,756,678 |
| 601.20 Industrial | 16,440.00 | 98,640 | 98,640 |
| 601.30 Public Authority | 5,947.40 | 380,634 | 380,634 |
| 603.10 Irrigation | 0.00 | 0 | 0 |
| 606.00 Resale | 0.00 | 0 | 0 |
| 607.00 Contract | 382,822.00 | 382,822 | 382,822 |
| 609.00 Other | 2,695.00 | 18,865 | 18,865 |
| 602.10 Commercial | 0.00 | 0 | 0 |
| 602.30 Public Authority | 0.00 | 0 | 0 |
| 604.00 Private Fire | 0.00 | 0 | 0 |
| Total | | 3,637,639 | 3,637,639 |
| Unacct For | 5.89% | 239,233 | 239,233 |
| Used in Operations | 4.55% | 184,806 | 184,806 |
| Supply Forecast | | 4,061,678 | 4,061,678 |
| Conservation Savings | | 0 | 0 |
| Adjusted Supply | | 4,061,678 | 4,061,678 |

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APPENDIX D
Page 26
Adopted Quantities

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Calipatria
CUSTOMER FORECAST
TEST YEARS

| <u>Classification</u> | <u>2003</u> | <u>2004</u> |
|-------------------------|-------------|-------------|
| 601.10 Commercial | 204 | 204 |
| 601.20 Industrial | 5 | 5 |
| 601.30 Public Authority | 15 | 15 |
| 603.10 Irrigation | 0 | 0 |
| 606.00 Resale | 0 | 0 |
| 607.00 Contract | 1 | 1 |
| 609.00 Other | 1 | 1 |
| | | |
| 602.10 Commercial | 925 | 925 |
| 602.30 Public Authority | 7 | 7 |
| 604.00 Private Fire | 4 | 4 |
| | | |
| Total | 1,162 | 1,162 |

REGION 3 - Calipatria
SALES FORECAST
ANNUAL USAGE (CCF)
TEST YEARS

| <u>Classification</u> | <u>Usage Per Customer</u> | <u>2003</u> | <u>2004</u> |
|-------------------------|---------------------------|-------------|-------------|
| 601.10 Commercial | 418.00 | 85,272 | 85,272 |
| 601.20 Industrial | 2,817.80 | 14,089 | 14,089 |
| 601.30 Public Authority | 2,018.80 | 30,282 | 30,282 |
| 603.10 Irrigation | 0.00 | 0 | 0 |
| 606.00 Resale | 0.00 | 0 | 0 |
| 607.00 Contract | 441,000.00 | 441,000 | 441,000 |
| 609.00 Other | 2,477.50 | 2,478 | 2,478 |
| | | | |
| 602.10 Commercial | 554.80 | 513,190 | 513,190 |
| 602.30 Public Authority | 2,093.60 | 14,655 | 14,655 |
| 604.00 Private Fire | 0.00 | 0 | 0 |
| | | | |
| Total | | 1,100,966 | 1,100,966 |

| | | | |
|----------------------|--------|-----------|-----------|
| Unacct For | 2.00% | 22,679 | 22,679 |
| Used in Operations | 0.91% | 10,319 | 10,319 |
| Bypassed (IIDD) | 41.31% | 798,216 | 798,216 |
| Supply Forecast | | 1,932,180 | 1,932,180 |
| Conservation Savings | | 0 | 0 |
| Total Supply | | 1,932,180 | 1,932,180 |

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APPENDIX D

Page 27

Adopted Quantities

SOUTHERN CALIFORNIA WATER COMPANY REGION 3 - Claremont CUSTOMER FORECAST TEST YEARS

| <u>Classification</u> | <u>2003</u> | <u>2004</u> |
|-------------------------|-------------|-------------|
| 601.10 Commercial | 10290 | 10348 |
| 601.20 Industrial | 11 | 11 |
| 601.30 Public Authority | 217 | 217 |
| 603.10 Irrigation | 22 | 22 |
| 606.00 Resale | 0 | 0 |
| 607.00 Contract | 1 | 1 |
| 609.00 Other | 33 | 34 |
| 602.10 Commercial | 0 | 0 |
| 602.30 Public Authority | 0 | 0 |
| 604.00 Private Fire | 105 | 106 |
| Total | 10,679 | 10,739 |

REGION 3 - Claremont SALES FORECAST ANNUAL USAGE (CCF) TEST YEARS

| <u>Classification</u> | <u>Usage Per Customer</u> | <u>2003</u> | <u>2004</u> |
|-------------------------|---------------------------|-------------|-------------|
| 601.10 Commercial | 428.47 | 4,408,956 | 4,433,808 |
| 601.20 Industrial | 4,107.80 | 45,186 | 45,186 |
| 601.30 Public Authority | 1,721.50 | 373,566 | 373,566 |
| 603.10 Irrigation | 2,050.60 | 45,113 | 45,113 |
| 606.00 Resale | 0.00 | 0 | 0 |
| 607.00 Contract | 183.50 | 184 | 184 |
| 609.00 Other | 4,875.91 | 160,905 | 165,781 |
| 602.10 Commercial | 0.00 | 0 | 0 |
| 602.30 Public Authority | 0.00 | 0 | 0 |
| 604.00 Private Fire | 0.00 | 0 | 0 |
| Total | | 5,033,909 | 5,063,637 |

| | | | |
|----------------------|-------|-----------|-----------|
| Unacct For | 5.57% | 302,567 | 304,354 |
| Used in Operations | 1.76% | 95,605 | 96,169 |
| Supply Forecast | | 5,432,081 | 5,464,159 |
| Conservation Savings | | 0 | 0 |
| Total Supply | | 5,432,081 | 5,464,159 |

APPENDIX D
Page 28
Adopted Quantities

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Desert
CUSTOMER FORECAST
TEST YEARS

| <u>Classification</u> | <u>2003</u> | <u>2004</u> |
|-------------------------|-------------|-------------|
| 601.10 Commercial | 3274 | 3312 |
| 601.20 Industrial | 0 | 0 |
| 601.30 Public Authority | 9 | 9 |
| 603.10 Irrigation | 0 | 0 |
| 606.00 Resale | 1 | 1 |
| 607.00 Contract | 0 | 0 |
| 609.00 Other | 1 | 1 |
| 602.10 Commercial | 5 | 5 |
| 602.30 Public Authority | 0 | 0 |
| 604.00 Private Fire | 4 | 4 |
| Total | 3,294 | 3,332 |

REGION 3 - Desert
SALES FORECAST
ANNUAL USAGE (CCF)
TEST YEARS

| <u>Classification</u> | <u>Usage Per Customer</u> | <u>2003</u> | <u>2004</u> |
|-------------------------|---------------------------|-------------|-------------|
| 601.10 Commercial | 156.86 | 513,560 | 519,520 |
| 601.20 Industrial | 0.00 | 0 | 0 |
| 601.30 Public Authority | 444.25 | 3,998.00 | 3,998.00 |
| 603.10 Irrigation | 0.00 | 0.00 | 0.00 |
| 606.00 Resale | 0.00 | 0.00 | 0.00 |
| 607.00 Contract | 0.00 | 0.00 | 0.00 |
| 609.00 Other | 635.50 | 635.50 | 635.50 |
| 602.10 Commercial | 0.00 | 0 | 0 |
| 602.30 Public Authority | 0.00 | 0 | 0 |
| 604.00 Private Fire | 0.00 | 0 | 0 |
| Total | | 518,193 | 524,154 |
| Unacct For | 14.85% | 94,107 | 95,190 |
| Used in Operations | 3.38% | 21,420 | 21,666 |
| Supply Forecast | | 633,720 | 641,010 |
| Conservation Savings | | 0 | 0 |
| Total Supply | | 633,720 | 641,010 |

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APPENDIX D
Page 29
Adopted Quantities

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3- Orange County
CUSTOMER FORECAST
TEST YEARS

| Classification | 2003 | 2004 |
|-------------------------|--------|--------|
| 601.10 Commercial | 40,867 | 41,136 |
| 601.20 Industrial | 28 | 28 |
| 601.30 Public Authority | 273 | 274 |
| 603.10 Irrigation | 55 | 56 |
| 606.00 Resale | 1 | 1 |
| 607.00 Contract | 0 | 0 |
| 609.00 Other | 1 | 1 |
| 602.10 Commercial | 0 | 0 |
| 602.30 Public Authority | 0 | 0 |
| 604.00 Private Fire | 573 | 577 |
| Total | 41,798 | 42,073 |

Region 3 - Orange County
SALES FORECAST
ANNUAL USAGE (CCF)
TEST YEARS

| Classification | Usage Per Customer | 2003 | 2004 |
|-------------------------|--------------------|------------|------------|
| 601.10 Commercial | 285.50 | 11,667,529 | 11,744,328 |
| 601.20 Industrial | 1,763.60 | 49,381 | 49,381 |
| 601.30 Public Authority | 2,938.29 | 802,153 | 805,091 |
| 603.10 Irrigation | 2,481.29 | 136,471 | 138,952 |
| 606.00 Resale | 29,294.71 | 29,295 | 29,295 |
| 607.00 Contract | 0.00 | 0 | 0 |
| 609.00 Other | 648.60 | 649 | 649 |
| 602.10 Commercial | 0.00 | 0 | 0 |
| 602.30 Public Authority | 0.00 | 0 | 0 |
| 604.00 Private Fire | 0.00 | 0 | 0 |
| Total | | 12,685,477 | 12,767,696 |
| Unacct For | 3.12% | 410,866 | 413,529 |
| Used in Operations | 0.55% | 72,428 | 72,898 |
| Supply Forecast | | 13,168,771 | 13,254,122 |
| Conservation Savings | | 0 | 0 |
| Adjusted Supply | | 13,168,771 | 13,254,122 |

APPENDIX D
Page 30
Adopted Quantities
SOUTHERN CALIFORNIA WATER COMPANY
Region 3 - San Dimas
CUSTOMER FORECAST
TEST YEARS

| Classification | 2003 | 2004 |
|-------------------------|--------|--------|
| 601.10 Commercial | 15,579 | 15,615 |
| 601.20 Industrial | 3 | 3 |
| 601.30 Public Authority | 195 | 195 |
| 603.10 Irrigation | 12 | 12 |
| 606.00 Resale | 0 | 0 |
| 607.00 Contract | 1 | 1 |
| 609.00 Other | 5 | 5 |
| 602.10 Commercial | 0 | 0 |
| 602.30 Public Authority | 0 | 0 |
| 604.00 Private Fire | 140 | 141 |
| Total | 15,935 | 15,972 |

Region 3 - San Dimas
SALES FORECAST
ANNUAL USAGE (CCF)
TEST YEARS

| Classification | Usage Per Customer | 2003 | 2004 |
|-------------------------|--------------------|-----------|-----------|
| 601.10 Commercial | 331.50 | 5,164,439 | 5,176,373 |
| 601.20 Industrial | 332.50 | 998 | 998 |
| 601.30 Public Authority | 2,505.40 | 488,553 | 488,553 |
| 603.10 Irrigation | 1,788.80 | 21,466 | 21,466 |
| 606.00 Resale | 0.00 | 0 | 0 |
| 607.00 Contract | 131,500.00 | 131,500 | 131,500 |
| 609.00 Other | 213.75 | 1,069 | 1,069 |
| 602.10 Commercial | 0.00 | 0 | 0 |
| 602.30 Public Authority | 0.00 | 0 | 0 |
| 604.00 Private Fire | 0.00 | 0 | 0 |
| Total | | 5,808,023 | 5,819,957 |
| Unacct For | 5.26% | 325,175 | 325,843 |
| Used in Operations | 0.79% | 48,838 | 48,938 |
| Supply Forecast | | 6,182,037 | 6,194,739 |
| Conservation Savings | | 0 | 0 |
| Adjusted Supply | | 6,182,037 | 6,194,739 |

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APPENDIX D
Page 31
Adopted Quantities

SOUTHERN CALIFORNIA WATER COMPANY
Region 3 - San Gabriel
CUSTOMER FORECAST
TEST YEARS

| Classification | 2003 | 2004 |
|-------------------------|--------|--------|
| 601.10 Commercial | 11,725 | 11,757 |
| 601.20 Industrial | 7 | 7 |
| 601.30 Public Authority | 70 | 70 |
| 603.10 Irrigation | 0 | 0 |
| 606.00 Resale | 0 | 0 |
| 607.00 Contract | 0 | 0 |
| 609.00 Other | 0 | 0 |
| 602.10 Commercial | 0 | 0 |
| 602.30 Public Authority | 0 | 0 |
| 604.00 Private Fire | 61 | 61 |
| Total | 11,863 | 11,895 |

Region 3 - San Gabriel
SALES FORECAST
ANNUAL USAGE (CCF)
TEST YEARS

| Classification | Usage Per Customer | 2003 | 2004 |
|-------------------------|--------------------|-----------|-----------|
| 601.10 Commercial | 241.20 | 2,828,070 | 2,835,788 |
| 601.20 Industrial | 1,835.90 | 12,851 | 12,851 |
| 601.30 Public Authority | 1,309.80 | 91,686 | 91,686 |
| 603.10 Irrigation | 0.00 | 0 | 0 |
| 606.00 Resale | 0.00 | 0 | 0 |
| 607.00 Contract | 0.00 | 0 | 0 |
| 609.00 Other | 0.00 | 0 | 0 |
| 602.10 Commercial | 0.00 | 0 | 0 |
| 602.30 Public Authority | 0.00 | 0 | 0 |
| 604.00 Private Fire | 0.00 | 0 | 0 |
| Total | | 2,932,607 | 2,940,326 |
| Unacct For | 4.81% | 150,494 | 150,891 |
| Used in Operations | 1.46% | 45,680 | 45,800 |
| Supply Forecast | | 3,128,782 | 3,137,017 |
| Conservation Savings | | 0 | 0 |
| Adjusted Supply | | 3,128,782 | 3,137,017 |

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APPENDIX D
Page 32
Adopted Quantities

SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - WRIGHTWOOD
CUSTOMER FORECAST
TEST YEARS

| <u>Classification</u> | <u>2003</u> | <u>2004</u> |
|-------------------------|-------------|-------------|
| 601.10 Commercial | 2592 | 2610 |
| 601.20 Industrial | 0 | 0 |
| 601.30 Public Authority | 3 | 3 |
| 603.10 Irrigation | 0 | 0 |
| 606.00 Resale | 0 | 0 |
| 607.00 Contract | 0 | 0 |
| 609.00 Other | 0 | 0 |
| 602.10 Commercial | 0 | 0 |
| 602.30 Public Authority | 0 | 0 |
| 604.00 Private Fire | 5 | 5 |
| Total | 2,600 | 2,618 |

REGION 3 - WRIGHTWOOD
SALES FORECAST
ANNUAL USAGE (CCF)
TEST YEARS

| <u>Classification</u> | <u>Usage Per Customer</u> | <u>2003</u> | <u>2004</u> |
|-------------------------|---------------------------|-------------|-------------|
| 601.10 Commercial | 87.99 | 228,070 | 229,654 |
| 601.20 Industrial | 0.00 | 0 | 0 |
| 601.30 Public Authority | 1,267.40 | 3,802 | 3,802 |
| 603.10 Irrigation | 0.00 | 0 | 0 |
| 606.00 Resale | 0.00 | 0 | 0 |
| 607.00 Contract | 0.00 | 0 | 0 |
| 609.00 Other | 0.00 | 0 | 0 |
| 602.10 Commercial | 0.00 | 0 | 0 |
| 602.30 Public Authority | 0.00 | 0 | 0 |
| 604.00 Private Fire | 0.00 | 0 | 0 |
| Total | | 231,872 | 233,456 |
| Unacct For | 13.73% | 39,469 | 39,739 |
| Used in Operations | 5.61% | 16,127 | 16,237 |
| Supply Forecast | | 287,469 | 289,432 |
| Conservation Savings | | 0 | 0 |
| Total Supply | | 287,469 | 289,432 |

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APPENDIX D
Page 33
Adopted Quantities
SOUTHERN CALIFORNIA WATER COMPANY
REGION 3 - Summary
CUSTOMER FORECAST
TEST YEARS

| Classification | 2003 | 2004 |
|-------------------------|--------|--------|
| 601.10 Commercial | 92,777 | 93,227 |
| 601.20 Industrial | 60 | 60 |
| 601.30 Public Authority | 846 | 848 |
| 603.10 Irrigation | 89 | 90 |
| 606.00 Resale | 2 | 2 |
| 607.00 Contract | 4 | 4 |
| 609.00 Other | 47 | 48 |
| 602.10 Commercial | 929 | 929 |
| 602.30 Public Authority | 7 | 7 |
| 604.00 Private Fire | 1,004 | 1,010 |
| Total | 95,765 | 96,226 |

Region 3 Summary
SALES FORECAST
ANNUAL USAGE (CCF)
TEST YEARS

| Classification | 2003 | 2004 |
|----------------------------------|------------|------------|
| 601.10 Commercial | 27,650,300 | 27,779,321 |
| 601.20 Industrial | 221,555 | 221,555 |
| 601.30 Public Authority | 2,174,551 | 2,179,383 |
| 603.10 Irrigation | 203,460 | 206,351 |
| 606.00 Resale | 29,295 | 29,295 |
| 607.00 Contract | 955,506 | 955,506 |
| 609.00 Other | 185,915 | 186,890 |
| 602.10 Commercial | 512,635 | 512,635 |
| 602.30 Public Authority | 14,655 | 14,655 |
| 604.00 Private Fire | 0 | 0 |
| Total | 31,947,872 | 32,085,591 |
| Unacct For | 1,662,511 | 1,669,539 |
| Used in Operations | 467,474 | 468,659 |
| Bypassed (IIDD- Calipatria only) | 808,050 | 808,050 |
| Supply Forecast | 34,885,907 | 35,031,840 |
| Conservation Savings | 186,001 | 411,206 |
| Adjusted Supply | 34,699,906 | 34,620,633 |

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APPENDIX D

Page 34

Southen California Water Company

General Office - A.02-11-007

RATE BASE

(Dollars in thousands)

| | <u>2003</u> | <u>2004</u> |
|----------------------------------|-------------|-------------|
| RATE BASE | | |
| Utility Plant | 28,950.4 | 33,382.1 |
| Acquisition Adjustment | (1,187.3) | (1,187.3) |
| Total Utility Plant | 27,763.1 | 32,194.8 |
| Depreciation Reserve | (13,374.7) | (14,584.6) |
| Net Utility Plant | 14,388.4 | 17,610.2 |
| Material & Supplies | (17.0) | (17.0) |
| Advances for Construction | 0.0 | 0.0 |
| Contribution | 0.0 | 0.0 |
| Rate Base before Adjustment | 14,371.4 | 17,593.2 |
| ACRS & MACRS Depreciation | (3,400.7) | (3,444.3) |
| Investment Tax Credit | 0.0 | 0.0 |
| Capitalized Items | 74.5 | 74.5 |
| Sliver | 1.2 | 1.2 |
| Advances (Gross-Up) | 0.0 | 0.0 |
| Contributions (Gross-Up) | 0.0 | 0.0 |
| Deferred Revenues | 0.0 | 0.0 |
| Invest. in Other Water Companies | 0.0 | 0.0 |
| Deferred Rate Case Expenses | 0.0 | 0.0 |
| Allowance for Working Cash | 8,133.6 | 8,133.6 |
| Common Utility Allocation | 0.0 | 0.0 |
| Weighted Average Rate Base | 19,180.0 | 22,358.2 |

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APPENDIX D

Page 35

Southen California Water Company

Region 3 - A.02-11-007

RATE BASE

(Dollars in thousands)

| | <u>2003</u> | <u>2004</u> |
|----------------------------------|-------------|-------------|
| RATE BASE | | |
| Utility Plant | 273,541.4 | 288,577.8 |
| Acquisition Adjustment | 53.3 | 53.3 |
| Total Utility Plant | 273,594.7 | 288,631.1 |
| Depreciation Reserve | (74,808.2) | (81,070.4) |
| Net Utility Plant | 198,786.4 | 207,560.7 |
| Material & Supplies | 598.7 | 598.7 |
| Advances for Construction | (18,570.2) | (18,387.5) |
| Contribution | (14,314.4) | (14,504.4) |
| Rate Base before Adjustment | 166,500.6 | 175,267.4 |
| ACRS & MACRS Depreciation | (22,745.0) | (24,818.2) |
| Investment Tax Credit | (1,177.5) | (1,147.8) |
| Capitalized Items | 3,687.9 | 3,928.2 |
| Sliver | (56.0) | (53.5) |
| Advances (Gross-Up) | 1,770.8 | 1,814.9 |
| Contributions (Gross-Up) | 1,658.6 | 1,766.7 |
| Deferred Revenues | (440.3) | (467.4) |
| Invest. in Other Water Companies | 31.6 | 31.6 |
| Deferred Rate Case Expenses | 0.0 | 0.0 |
| Allowance for Working Cash | 3,788.3 | 3,788.3 |
| Common Utility Allocation | 12,198.7 | 13,303.0 |
| Weighted Average Rate Base | 165,217.5 | 173,413.1 |

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APPENDIX D

Page 36

Southen California Water Company

Region 3 - A.02-11-007

COMPOSITE RATES

| 2003 | | | | |
|----------------------|--------|-------------|---------------|-------------------|
| | Unit | Requirement | Total Cost | Composite Rate |
| Energy - Electricity | kwh | 44,646,243 | \$3,902,013 | \$0.08740 |
| Energy - Gas | Therms | 15,604 | \$10,864 | \$0.69622 |
| Replenishment Tax | Ccf | 21,299,130 | \$4,087,507 | \$0.19191 |
| Purchased Water | Ccf | 14,189,188 | \$13,408,231 | \$0.94496 |
| 2004 | | | | |
| | Unit | Requirement | Total Cost | Composite Rate |
| Energy - Electricity | kwh | 44,781,109 | \$3,935,152 | \$0.08788 |
| Energy - Gas | Therms | 15,605 | \$10,864 | \$0.69621 |
| Replenishment Tax | Ccf | 21,318,484 | \$4,304,709 | \$0.20192 |
| Purchased Water | Ccf | 14,262,573 | \$13,523,459 | \$0.94818 |



APPENDIX E
Page 1 of 9
SOUTHERN CALIFORNIA WATER COMPANY- REGION 3
ATTRITION CALCULATION FOR 2005

Financials

| | |
|--|-------------|
| Rate of Return Adopted Authorized for 2005 | 8.79% |
| Rate of Return Adopted Authorized for 2004 | 8.77% |
| Difference: | <hr/> 0.02% |

Operational

| | |
|--------------------------------------|-------------|
| 2003 Rate of Return at Present Rates | 8.79% |
| 2004 Rate of Return at Present Rates | 8.18% |
| Difference: | <hr/> 0.61% |

Total Attrition 0.63%

Net to Gross Multiplier 1.801490000

2004 Rate Base \$173,413,000

2005 Attrition = Total Attrition x 2004 Rate Base x Net-to-Gross \$1,968,131

Operating Revenues for 2005 = (2004 Operating Revenue + 2005 Attrition)

| | |
|----------------------------|--------------|
| Operating Revenue for 2004 | \$77,490,100 |
| Operating Revenue for 2005 | \$79,458,231 |

Increase from 2004 to 2005 2.5398%



APPENDIX E
Page 2 of 9
SOUTHERN CALIFORNIA WATER COMPANY- BARSTOW DISTRICT
ATTRITION CALCULATION FOR 2005

Financials

| | |
|--|-------------|
| Rate of Return Adopted Authorized for 2005 | 8.79% |
| Rate of Return Adopted Authorized for 2004 | 8.77% |
| Difference: | <hr/> 0.02% |

Operational

| | |
|--------------------------------------|-------------|
| 2003 Rate of Return at Present Rates | 8.79% |
| 2004 Rate of Return at Present Rates | 8.58% |
| Difference: | <hr/> 0.21% |

Total Attrition 0.23%

Net to Gross Multiplier 1.801490000

2004 Rate Base \$22,497,700

2005 Attrition = Total Attrition x 2004 Rate Base x Net-to-Gross \$93,218

Operating Revenues for 2005 = (2004 Operating Revenue + 2005 Attrition)

| | |
|----------------------------|-------------|
| Operating Revenue for 2004 | \$7,583,700 |
| Operating Revenue for 2005 | \$7,676,918 |

Increase from 2004 to 2005 1.2292%

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APPENDIX E
Page 3 of 9
SOUTHERN CALIFORNIA WATER COMPANY- CALIPATRIA DISTRICT
ATTRITION CALCULATION FOR 2005

Financials

| | |
|--|-------|
| Rate of Return Adopted Authorized for 2005 | 8.79% |
| Rate of Return Adopted Authorized for 2004 | 8.77% |
| Difference: | 0.02% |

Operational

| | |
|--------------------------------------|--------|
| 2003 Rate of Return at Present Rates | 8.79% |
| 2004 Rate of Return at Present Rates | 8.82% |
| Difference: | -0.03% |

Total Attrition -0.01%

Net to Gross Multiplier 1.801490000

2004 Rate Base \$2,699,600

2005 Attrition = Total Attrition x 2004 Rate Base x Net-to-Gross (\$486)

Operating Revenues for 2005 = (2004 Operating Revenue + 2005 Attrition)

| | |
|----------------------------|-------------|
| Operating Revenue for 2004 | \$1,568,400 |
| Operating Revenue for 2005 | \$1,567,914 |

Increase from 2004 to 2005 **-0.0310%**



APPENDIX E
Page 4 of 9
SOUTHERN CALIFORNIA WATER COMPANY- CLAREMONT DISTRICT
ATTRITION CALCULATION FOR 2005

Financials

| | |
|--|-------------|
| Rate of Return Adopted Authorized for 2005 | 8.79% |
| Rate of Return Adopted Authorized for 2004 | 8.77% |
| Difference: | <hr/> 0.02% |

Operational

| | |
|--------------------------------------|-------------|
| 2003 Rate of Return at Present Rates | 8.79% |
| 2004 Rate of Return at Present Rates | 8.06% |
| Difference: | <hr/> 0.73% |

Total Attrition 0.75%

Net to Gross Multiplier 1.801490000

2004 Rate Base \$28,171,200

2005 Attrition = Total Attrition x 2004 Rate Base x Net-to-Gross \$380,626

Operating Revenues for 2005 = (2004 Operating Revenue + 2005 Attrition)

| | |
|----------------------------|--------------|
| Operating Revenue for 2004 | \$12,653,600 |
| Operating Revenue for 2005 | \$13,034,226 |

Increase from 2004 to 2005 3.0080%

*

APPENDIX E
Page 5 of 9
SOUTHERN CALIFORNIA WATER COMPANY- DESERT DISTRICT
ATTRITION CALCULATION FOR 2005

Financials

| | |
|--|--------------|
| Rate of Return Adopted Authorized for 2005 | 8.79% |
| Rate of Return Adopted Authorized for 2004 | 8.77% |
| Difference: | <u>0.02%</u> |

Operational

| | |
|--------------------------------------|--------------|
| 2003 Rate of Return at Present Rates | 8.79% |
| 2004 Rate of Return at Present Rates | 7.30% |
| Difference: | <u>1.49%</u> |

Total Attrition 1.51%

Net to Gross Multiplier 1.801490000

2004 Rate Base \$8,844,200

2005 Attrition = Total Attrition x 2004 Rate Base x Net-to-Gross \$240,584

Operating Revenues for 2005 = (2004 Operating Revenue + 2005 Attrition)

| | |
|----------------------------|-------------|
| Operating Revenue for 2004 | \$3,013,100 |
| Operating Revenue for 2005 | \$3,253,684 |

Increase from 2004 to 2005 7.9846%

*

APPENDIX E
Page 6 of 9
SOUTHERN CALIFORNIA WATER COMPANY- ORANGE COUNTY DISTRICT
ATTRITION CALCULATION FOR 2005

Financials

| | |
|--|--------------|
| Rate of Return Adopted Authorized for 2005 | 8.79% |
| Rate of Return Adopted Authorized for 2004 | 8.77% |
| Difference: | <u>0.02%</u> |

Operational

| | |
|--------------------------------------|--------------|
| 2003 Rate of Return at Present Rates | 8.79% |
| 2004 Rate of Return at Present Rates | 8.26% |
| Difference: | <u>0.53%</u> |

Total Attrition 0.55%

Net to Gross Multiplier 1.801490000

2004 Rate Base \$63,309,200

2005 Attrition = Total Attrition x 2004 Rate Base x Net-to-Gross \$627,280

Operating Revenues for 2005 = (2004 Operating Revenue + 2005 Attrition)

| | |
|----------------------------|--------------|
| Operating Revenue for 2004 | \$29,521,200 |
| Operating Revenue for 2005 | \$30,148,480 |

Increase from 2004 to 2005 **2.1248%**

*

APPENDIX E
Page 7 of 9
SOUTHERN CALIFORNIA WATER COMPANY- SAN DIMAS DISTRICT
ATTRITION CALCULATION FOR 2005

Financials

| | |
|--|-------------|
| Rate of Return Adopted Authorized for 2005 | 8.79% |
| Rate of Return Adopted Authorized for 2004 | 8.77% |
| Difference: | <hr/> 0.02% |

Operational

| | |
|--------------------------------------|-------------|
| 2003 Rate of Return at Present Rates | 8.79% |
| 2004 Rate of Return at Present Rates | 8.19% |
| Difference: | <hr/> 0.60% |

Total Attrition 0.62%

Net to Gross Multiplier 1.801490000

2004 Rate Base \$26,254,200

2005 Attrition = Total Attrition x 2004 Rate Base x Net-to-Gross \$293,239

Operating Revenues for 2005 = (2004 Operating Revenue + 2005 Attrition)

| | |
|----------------------------|--------------|
| Operating Revenue for 2004 | \$14,141,500 |
| Operating Revenue for 2005 | \$14,434,739 |

Increase from 2004 to 2005 **2.0736%**

APPENDIX E
Page 8 of 9
SOUTHERN CALIFORNIA WATER COMPANY- SAN GABRIEL DISTRICT
ATTRITION CALCULATION FOR 2005

| | |
|---|--------------------|
| Financials | |
| Rate of Return Adopted Authorized for 2005 | 8.79% |
| Rate of Return Adopted Authorized for 2004 | 8.77% |
| Difference: | <u>0.02%</u> |
| Operational | |
| 2003 Rate of Return at Present Rates | 8.79% |
| 2004 Rate of Return at Present Rates | 7.93% |
| Difference: | <u>0.86%</u> |
| Total Attrition | 0.88% |
| Net to Gross Multiplier | 1.801490000 |
| 2004 Rate Base | \$15,389,200 |
| 2005 Attrition = Total Attrition x 2004 Rate Base x Net-to-Gross | \$243,967 |
| Operating Revenues for 2005 = (2004 Operating Revenue + 2005 Attrition) | |
| Operating Revenue for 2004 | \$7,081,200 |
| Operating Revenue for 2005 | \$7,325,167 |
| Increase from 2004 to 2005 | 3.4453% |

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APPENDIX E
Page 9 of 9
SOUTHERN CALIFORNIA WATER COMPANY- WRIGHTWOOD DISTRICT
ATTRITION CALCULATION FOR 2005

Financials

| | |
|--|--------------|
| Rate of Return Adopted Authorized for 2005 | 8.79% |
| Rate of Return Adopted Authorized for 2004 | 8.77% |
| Difference: | <u>0.02%</u> |

Operational

| | |
|--------------------------------------|--------------|
| 2003 Rate of Return at Present Rates | 8.79% |
| 2004 Rate of Return at Present Rates | 8.03% |
| Difference: | <u>0.76%</u> |

Total Attrition **0.78%**

Net to Gross Multiplier 1.801490000

2004 Rate Base \$6,247,600

2005 Attrition = Total Attrition x 2004 Rate Base x Net-to-Gross \$87,789

Operating Revenues for 2005 = (2004 Operating Revenue + 2005 Attrition)

| | |
|----------------------------|-------------|
| Operating Revenue for 2004 | \$1,927,200 |
| Operating Revenue for 2005 | \$2,014,989 |

Increase from 2004 to 2005 **4.5553%**

(END OF APPENDIX E)

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Appendix F
Page 1 of 8

Southern California Water Company
Barstow District
Schedule R3-BA-1
Bill Comparison for 5/8-inch Meter

| Usage <u>Ccf</u> | Present <u>Rates</u> | <u>2003 Rates</u> | | Percent <u>Increase</u> |
|---------------------|-------------------------|-------------------------|---------------------------|----------------------------|
| | | Adopted <u>Rates</u> | Increase <u>Amount</u> | |
| 0 | \$13.75 | \$13.00 | -\$0.75 | -5.45% |
| 3 | 17.43 | 17.76 | 0.33 | 1.89% |
| 5 | 19.88 | 20.93 | 1.05 | 5.28% |
| 8 | 23.56 | 25.68 | 2.12 | 9.00% |
| 10 | 26.01 | 28.85 | 2.84 | 10.92% |
| 15 | 32.14 | 36.78 | 4.64 | 14.44% |
| 19 | 37.04 | 43.12 | 6.08 | 16.41% |
| 25 | 44.40 | 52.63 | 8.23 | 18.54% |
| Ave: 28 | 48.08 | 57.38 | 9.30 | 19.34% |
| 30 | 50.53 | 60.55 | 10.02 | 19.83% |
| 40 | 62.79 | 76.40 | 13.61 | 21.68% |
| 50 | 75.05 | 92.25 | 17.20 | 22.92% |
| 100 | 136.35 | 171.50 | 35.15 | 25.78% |

| Usage <u>Ccf</u> | 2003 <u>Rates</u> | <u>2004 Rates</u> | | Percent <u>Increase</u> |
|---------------------|----------------------|----------------------|---------------------------|----------------------------|
| | | 2004 <u>Rates</u> | Increase <u>Amount</u> | |
| 0 | \$13.00 | \$13.40 | \$0.40 | 3.08% |
| 3 | 17.76 | 18.17 | 0.41 | 2.31% |
| 5 | 20.93 | 21.36 | 0.43 | 2.05% |
| 8 | 25.68 | 26.13 | 0.45 | 1.75% |
| 10 | 28.85 | 29.31 | 0.46 | 1.59% |
| 15 | 36.78 | 37.27 | 0.49 | 1.33% |
| 19 | 43.12 | 43.63 | 0.51 | 1.18% |
| 25 | 52.63 | 53.18 | 0.55 | 1.05% |
| Ave: 28 | 57.38 | 57.95 | 0.57 | 0.99% |
| 30 | 60.55 | 61.13 | 0.58 | 0.96% |
| 40 | 76.40 | 77.04 | 0.64 | 0.84% |
| 50 | 92.25 | 92.95 | 0.70 | 0.76% |
| 100 | 171.50 | 172.50 | 1.00 | 0.58% |

Metered comparison based on 5/8-inch service.

Note: Rates do not include SDWBA or other surcharges that may appear on customer bills.

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Appendix F
Page 2 of 8

Southern California Water Company
Claremont District
Schedule R3-CM-1
Bill Comparison for 1-inch Meter

| Usage <u>Ccf</u> | Present <u>Rates</u> | <u>2003 Rates</u> | | Percent <u>Increase</u> |
|---------------------|-------------------------|-------------------------|---------------------------|----------------------------|
| | | Adopted <u>Rates</u> | Increase <u>Amount</u> | |
| 0 | \$34.35 | \$32.50 | -\$1.85 | -5.39% |
| 3 | 38.49 | 37.14 | -1.35 | -3.51% |
| 5 | 41.25 | 40.23 | -1.02 | -2.47% |
| 8 | 45.39 | 44.87 | -0.52 | -1.15% |
| 10 | 48.15 | 47.96 | -0.19 | -0.39% |
| 15 | 55.05 | 55.69 | 0.64 | 1.16% |
| 20 | 61.95 | 63.42 | 1.47 | 2.37% |
| 25 | 68.85 | 71.15 | 2.30 | 3.34% |
| 30 | 75.75 | 78.88 | 3.13 | 4.13% |
| Ave: 36 | 84.03 | 88.16 | 4.13 | 4.91% |
| 40 | 89.55 | 94.34 | 4.79 | 5.35% |
| 50 | 103.35 | 109.80 | 6.45 | 6.24% |
| 100 | 172.35 | 187.10 | 14.75 | 8.56% |

| Usage <u>Ccf</u> | 2003 <u>Rates</u> | <u>2004 Rates</u> | | Percent <u>Increase</u> |
|---------------------|----------------------|----------------------|---------------------------|----------------------------|
| | | 2004 <u>Rates</u> | Increase <u>Amount</u> | |
| 0 | \$32.50 | \$33.50 | \$1.00 | 3.08% |
| 3 | 37.14 | 38.27 | 1.13 | 3.04% |
| 5 | 40.23 | 41.46 | 1.23 | 3.06% |
| 8 | 44.87 | 46.23 | 1.36 | 3.03% |
| 10 | 47.96 | 49.41 | 1.45 | 3.02% |
| 15 | 55.69 | 57.37 | 1.68 | 3.02% |
| 20 | 63.42 | 65.32 | 1.90 | 3.00% |
| 25 | 71.15 | 73.28 | 2.13 | 2.99% |
| 30 | 78.88 | 81.23 | 2.35 | 2.98% |
| Ave: 36 | 88.16 | 90.78 | 2.62 | 2.97% |
| 40 | 94.34 | 97.14 | 2.80 | 2.97% |
| 50 | 109.80 | 113.05 | 3.25 | 2.96% |
| 100 | 187.10 | 192.60 | 5.50 | 2.94% |

Metered comparison based on 1-inch service.

Note: Rates do not include SDWA or other surcharges that may appear on customer bills.

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Appendix F

Page 3 of 8

Southern California Water Company
Calipatria District
Schedule CN-1
Bill Comparison for 5/8-inch Meter

| <u>2003 Rates</u> | | | | |
|-------------------|------------------|--------------|---------------|-----------------|
| Usage | Present | Adopted | Increase | Percent |
| <u>Ccf</u> | <u>Rates</u> | <u>Rates</u> | <u>Amount</u> | <u>Increase</u> |
| 0 | \$24.10 | \$24.10 | \$0.00 | 0.00% |
| 3 | 27.43 | 27.43 | 0.00 | 0.00% |
| 5 | 29.65 | 29.65 | 0.00 | 0.00% |
| 8 | 32.97 | 32.97 | 0.00 | 0.00% |
| 10 | 35.19 | 35.19 | 0.00 | 0.00% |
| 15 | 40.74 | 40.74 | 0.00 | 0.00% |
| 20 | 46.28 | 46.28 | 0.00 | 0.00% |
| 25 | 51.83 | 51.83 | 0.00 | 0.00% |
| 30 | 57.37 | 57.37 | 0.00 | 0.00% |
| Ave: 35 | 62.92 | 62.92 | 0.00 | 0.00% |
| 40 | 68.46 | 68.46 | 0.00 | 0.00% |
| 50 | 79.55 | 79.55 | 0.00 | 0.00% |
| 100 | 135.00 | 135.00 | 0.00 | 0.00% |
| <u>2004 Rates</u> | | | | |
| Usage | 2003 | 2004 | Increase | Percent |
| <u>Ccf</u> | <u>Rates</u> | <u>Rates</u> | <u>Amount</u> | <u>Increase</u> |
| 0 | \$24.10 | \$13.40 | -\$10.70 | -44.40% |
| 3 | 27.43 | 18.17 | -9.26 | -33.76% |
| 5 | 29.65 | 21.36 | -8.29 | -27.96% |
| 8 | 32.97 | 26.13 | -6.84 | -20.75% |
| 10 | 35.19 | 29.31 | -5.88 | -16.71% |
| 15 | 40.74 | 37.27 | -3.47 | -8.52% |
| 20 | 46.28 | 45.22 | -1.06 | -2.29% |
| 25 | 51.83 | 53.18 | 1.35 | 2.60% |
| 30 | 57.37 | 61.13 | 3.76 | 6.55% |
| Ave: 35 | 62.92 | 69.09 | 6.17 | 9.81% |
| 40 | 68.46 | 77.04 | 8.58 | 12.53% |
| 50 | 79.55 | 92.95 | 13.40 | 16.84% |
| 100 | 135.00 | 172.50 | 37.50 | 27.78% |

Metered comparison based on 5/8-inch service.

Note: Rates do not include SDWBA or other surcharges that may appear on customer bills.

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Appendix F
Page 4 of 8

Southern California Water Company
Desert District
Schedule DEM-1
Bill Comparison for 5/8-inch Meter

| Usage <u>Ccf</u> | <u>2003 Rates</u> | | | |
|---------------------|-------------------------|-------------------------|---------------------------|----------------------------|
| | Present <u>Rates</u> | Adopted <u>Rates</u> | Increase <u>Amount</u> | Percent <u>Increase</u> |
| 0 | \$22.30 | \$22.30 | \$0.00 | 0.00% |
| 3 | 29.72 | 29.72 | 0.00 | 0.00% |
| 5 | 34.66 | 34.66 | 0.00 | 0.00% |
| 8 | 42.08 | 42.08 | 0.00 | 0.00% |
| Ave: 10 | 47.02 | 47.02 | 0.00 | 0.00% |
| 15 | 59.38 | 59.38 | 0.00 | 0.00% |
| 20 | 71.74 | 71.74 | 0.00 | 0.00% |
| 25 | 84.10 | 84.10 | 0.00 | 0.00% |
| 30 | 96.46 | 96.46 | 0.00 | 0.00% |
| 35 | 108.82 | 108.82 | 0.00 | 0.00% |
| 40 | 121.18 | 121.18 | 0.00 | 0.00% |
| 50 | 145.90 | 145.90 | 0.00 | 0.00% |
| 100 | 269.50 | 269.50 | 0.00 | 0.00% |

| Usage <u>Ccf</u> | <u>2004 Rates</u> | | | |
|---------------------|----------------------|----------------------|---------------------------|----------------------------|
| | 2003 <u>Rates</u> | 2004 <u>Rates</u> | Increase <u>Amount</u> | Percent <u>Increase</u> |
| 0 | \$22.30 | \$22.30 | \$0.00 | 0.00% |
| 3 | 29.72 | 29.72 | 0.00 | 0.00% |
| 5 | 34.66 | 34.66 | 0.00 | 0.00% |
| 8 | 42.08 | 42.08 | 0.00 | 0.00% |
| Ave: 10 | 47.02 | 47.02 | 0.00 | 0.00% |
| 15 | 59.38 | 59.38 | 0.00 | 0.00% |
| 20 | 71.74 | 71.74 | 0.00 | 0.00% |
| 25 | 84.10 | 84.10 | 0.00 | 0.00% |
| 30 | 96.46 | 96.46 | 0.00 | 0.00% |
| 35 | 108.82 | 108.82 | 0.00 | 0.00% |
| 40 | 121.18 | 121.18 | 0.00 | 0.00% |
| 50 | 145.90 | 145.90 | 0.00 | 0.00% |
| 100 | 269.50 | 269.50 | 0.00 | 0.00% |

Metered comparison based on 5/8-inch service.

Note: Rates do not include SDWBA or other surcharges that may appear on customer bills.

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Appendix F
Page 5 of 8

Southern California Water Company
Orange County District
Schedule R3-OC-1
Bill Comparison for 5/8-inch Meter

| Usage <u>Ccf</u> | <u>2003 Rates</u> | | | |
|---------------------|-------------------------|-------------------------|---------------------------|----------------------------|
| | Present <u>Rates</u> | Adopted <u>Rates</u> | Increase <u>Amount</u> | Percent <u>Increase</u> |
| 0 | \$10.95 | \$13.00 | \$2.05 | 18.72% |
| 3 | 14.90 | 17.64 | 2.74 | 18.39% |
| 5 | 17.54 | 20.74 | 3.20 | 18.24% |
| 8 | 21.49 | 25.38 | 3.89 | 18.10% |
| 10 | 24.12 | 28.47 | 4.35 | 18.03% |
| 15 | 30.71 | 36.21 | 5.50 | 17.91% |
| 20 | 37.29 | 43.94 | 6.65 | 17.83% |
| Ave: 24 | 42.56 | 50.13 | 7.57 | 17.79% |
| 30 | 50.46 | 59.41 | 8.95 | 17.74% |
| 35 | 57.05 | 67.15 | 10.10 | 17.70% |
| 40 | 63.63 | 74.88 | 11.25 | 17.68% |
| 50 | 76.80 | 90.35 | 13.55 | 17.64% |
| 100 | 142.65 | 167.70 | 25.05 | 17.56% |

| Usage <u>Ccf</u> | <u>2004 Rates</u> | | | |
|---------------------|----------------------|----------------------|---------------------------|----------------------------|
| | 2003 <u>Rates</u> | 2004 <u>Rates</u> | Increase <u>Amount</u> | Percent <u>Increase</u> |
| 0 | \$13.00 | \$13.40 | \$0.40 | 3.08% |
| 3 | 17.64 | 18.17 | 0.53 | 3.00% |
| 5 | 20.74 | 21.36 | 0.62 | 2.99% |
| 8 | 25.38 | 26.13 | 0.75 | 2.96% |
| 10 | 28.47 | 29.31 | 0.84 | 2.95% |
| 15 | 36.21 | 37.27 | 1.06 | 2.93% |
| 20 | 43.94 | 45.22 | 1.28 | 2.91% |
| Ave: 24 | 50.13 | 51.58 | 1.45 | 2.89% |
| 30 | 59.41 | 61.13 | 1.72 | 2.90% |
| 35 | 67.15 | 69.09 | 1.94 | 2.89% |
| 40 | 74.88 | 77.04 | 2.16 | 2.88% |
| 50 | 90.35 | 92.95 | 2.60 | 2.88% |
| 100 | 167.70 | 172.50 | 4.80 | 2.86% |

Metered comparison based on 5/8-inch service.

Note: Rates do not include SDWBA or other surcharges that may appear on customer bills.

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Appendix F
Page 6 of 8

Southern California Water Company
San Dimas District
Schedule R3-SD-1
Bill Comparison for 5/8-inch Meter

| <u>2003 Rates</u> | | | | |
|-------------------|--------------|--------------|---------------|-----------------|
| Usage | Present | Adopted | Increase | Percent |
| <u>Ccf</u> | <u>Rates</u> | <u>Rates</u> | <u>Amount</u> | <u>Increase</u> |
| 0 | \$11.10 | \$13.00 | \$1.90 | 17.12% |
| 3 | 15.96 | 17.77 | 1.81 | 11.34% |
| 5 | 18.75 | 20.96 | 2.21 | 11.79% |
| 8 | 23.34 | 25.73 | 2.39 | 10.24% |
| 10 | 26.40 | 28.91 | 2.51 | 9.51% |
| 15 | 34.05 | 36.87 | 2.82 | 8.28% |
| 19 | 40.17 | 43.23 | 3.06 | 7.62% |
| 25 | 49.35 | 52.78 | 3.43 | 6.95% |
| Ave: 28 | 53.94 | 57.55 | 3.61 | 6.69% |
| 35 | 64.65 | 68.69 | 4.04 | 6.25% |
| 40 | 72.30 | 76.64 | 4.34 | 6.00% |
| 50 | 87.60 | 92.55 | 4.95 | 5.65% |
| 100 | 164.10 | 172.10 | 8.00 | 4.88% |
| <u>2004 Rates</u> | | | | |
| Usage | 2003 | 2004 | Increase | Percent |
| <u>Ccf</u> | <u>Rates</u> | <u>Rates</u> | <u>Amount</u> | <u>Increase</u> |
| 0 | \$13.00 | \$13.40 | \$0.40 | 3.08% |
| 3 | 17.77 | 18.17 | 0.40 | 2.25% |
| 5 | 20.96 | 21.36 | 0.40 | 1.91% |
| 8 | 25.73 | 26.13 | 0.40 | 1.55% |
| 10 | 28.91 | 29.31 | 0.40 | 1.38% |
| 15 | 36.87 | 37.27 | 0.40 | 1.08% |
| 19 | 43.23 | 43.63 | 0.40 | 0.93% |
| 25 | 52.78 | 53.18 | 0.40 | 0.76% |
| Ave: 28 | 57.55 | 57.95 | 0.40 | 0.70% |
| 35 | 68.69 | 69.09 | 0.40 | 0.58% |
| 40 | 76.64 | 77.04 | 0.40 | 0.52% |
| 50 | 92.55 | 92.95 | 0.40 | 0.43% |
| 100 | 172.10 | 172.50 | 0.40 | 0.23% |

Metered comparison based on 5/8-inch service.

Note: Rates do not include SDWBA or other surcharges that may appear on customer bills.

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Appendix F
Page 7 of 8

Southern California Water Company
San Gabriel District
Schedule R3-SG-1
Bill Comparison for 5/8-inch Meter

| Usage <u>Ccf</u> | <u>2003 Rates</u> | | | |
|---------------------|-------------------------|-------------------------|---------------------------|----------------------------|
| | Present <u>Rates</u> | Adopted <u>Rates</u> | Increase <u>Amount</u> | Percent <u>Increase</u> |
| 0 | \$12.35 | \$13.00 | \$0.65 | 5.26% |
| 3 | 16.26 | 17.52 | 1.26 | 7.75% |
| 5 | 18.87 | 20.53 | 1.66 | 8.80% |
| 8 | 22.77 | 25.04 | 2.27 | 9.97% |
| 10 | 25.38 | 28.05 | 2.67 | 10.52% |
| 15 | 31.90 | 35.58 | 3.68 | 11.54% |
| Ave: 20 | 38.41 | 43.10 | 4.69 | 12.21% |
| 25 | 44.93 | 50.63 | 5.70 | 12.69% |
| 30 | 51.44 | 58.15 | 6.71 | 13.04% |
| 35 | 57.96 | 65.68 | 7.72 | 13.32% |
| 40 | 65.47 | 73.20 | 7.73 | 11.81% |
| 50 | 77.50 | 88.25 | 10.75 | 13.87% |
| 100 | 142.65 | 163.50 | 20.85 | 14.62% |

| Usage <u>Ccf</u> | <u>2004 Rates</u> | | | |
|---------------------|----------------------|----------------------|---------------------------|----------------------------|
| | 2003 <u>Rates</u> | 2004 <u>Rates</u> | Increase <u>Amount</u> | Percent <u>Increase</u> |
| 0 | \$13.00 | \$13.40 | \$0.40 | 3.08% |
| 3 | 17.52 | 18.17 | 0.65 | 3.71% |
| 5 | 20.53 | 21.36 | 0.83 | 4.04% |
| 8 | 25.04 | 26.13 | 1.09 | 4.35% |
| 10 | 28.05 | 29.31 | 1.26 | 4.49% |
| 15 | 35.58 | 37.27 | 1.69 | 4.75% |
| Ave: 20 | 43.10 | 45.22 | 2.12 | 4.92% |
| 25 | 50.63 | 53.18 | 2.55 | 5.04% |
| 30 | 58.15 | 61.13 | 2.98 | 5.12% |
| 35 | 65.68 | 69.09 | 3.41 | 5.19% |
| 40 | 73.20 | 77.04 | 3.84 | 5.25% |
| 50 | 88.25 | 92.95 | 4.70 | 5.33% |
| 100 | 163.50 | 172.50 | 9.00 | 5.50% |

Metered comparison based on 5/8-inch service.

Note: Rates do not include SDWBA or other surcharges that may appear on customer bills.

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Appendix F
Page 8 of 8

Southern California Water Company
Wrightwood District
Schedule WW-1
Bill Comparison for 5/8-inch Meter

| <u>2003 Rates</u> | | | | |
|-------------------|--------------|--------------|---------------|-----------------|
| Usage | Present | Adopted | Increase | Percent |
| <u>Ccf</u> | <u>Rates</u> | <u>Rates</u> | <u>Amount</u> | <u>Increase</u> |
| 0 | \$25.15 | \$25.15 | \$0.00 | 0.00% |
| 3 | 32.04 | 32.04 | 0.00 | 0.00% |
| 5 | 36.63 | 36.63 | 0.00 | 0.00% |
| Ave: 7 | 41.22 | 41.22 | 0.00 | 0.00% |
| 10 | 48.11 | 48.11 | 0.00 | 0.00% |
| 15 | 59.59 | 59.59 | 0.00 | 0.00% |
| 20 | 71.07 | 71.07 | 0.00 | 0.00% |
| 25 | 82.55 | 82.55 | 0.00 | 0.00% |
| 30 | 94.03 | 94.03 | 0.00 | 0.00% |
| 35 | 105.51 | 105.51 | 0.00 | 0.00% |
| 40 | 116.99 | 116.99 | 0.00 | 0.00% |
| 50 | 139.95 | 139.95 | 0.00 | 0.00% |
| 100 | 254.75 | 254.75 | 0.00 | 0.00% |

| <u>2004 Rates</u> | | | | |
|-------------------|--------------|--------------|---------------|-----------------|
| Usage | 2003 | 2004 | Increase | Percent |
| <u>Ccf</u> | <u>Rates</u> | <u>Rates</u> | <u>Amount</u> | <u>Increase</u> |
| 0 | \$25.15 | \$25.15 | \$0.00 | 0.00% |
| 3 | 32.04 | 32.04 | 0.00 | 0.00% |
| 5 | 36.63 | 36.63 | 0.00 | 0.00% |
| Ave: 7 | 41.22 | 41.22 | 0.00 | 0.00% |
| 10 | 48.11 | 48.11 | 0.00 | 0.00% |
| 15 | 59.59 | 59.59 | 0.00 | 0.00% |
| 20 | 71.07 | 71.07 | 0.00 | 0.00% |
| 25 | 82.55 | 82.55 | 0.00 | 0.00% |
| 30 | 94.03 | 94.03 | 0.00 | 0.00% |
| 35 | 105.51 | 105.51 | 0.00 | 0.00% |
| 40 | 116.99 | 116.99 | 0.00 | 0.00% |
| 50 | 139.95 | 139.95 | 0.00 | 0.00% |
| 100 | 254.75 | 254.75 | 0.00 | 0.00% |

Metered comparison based on 5/8-inch service.

Note: Rates do not include SDWBA or other surcharges that may appear on customer bills.



APPENDIX G

Page 1 of 4

Schedule No. AA-4

All Districts

PRIVATE FIRE PROTECTION SERVICE

APPLICABILITY

Applicable to all water service rendered for private fire protection purposes.

TERRITORY

Applicable within the Arden-Cordova, Barstow, Bay, Calipatria-Niland, Clearlake, Desert, Los Osos, Metropolitan, Ojai, Orange County, Pomona Valley, San Dimas, Santa Maria, San Gabriel Valley, Simi Valley, and Wrightwood Districts.

RATES

Per Meter
Per Month

For each inch of diameter of service connection..... \$ 5.00

SPECIAL CONDITIONS

1. The customer will pay, without refund, the entire cost of the private fire service.
2. The private fire service facilities shall be installed by the utility or under the utility's direction and shall be the sole property and subject to the control of the utility, with the right to alter, repair, replace and the right to remove upon discontinuance of service.
3. The minimum diameter for the private fire service connections will be 2 inches. The maximum diameter shall (C) not be larger than the diameter of the main to which the private fire service facilities are attached unless said main is circulating, in which case with the approval of the utility the maximum diameter may be larger by not more than 2 inches than the diameter of said circulating main.
4. If a water main of adequate size is not available adjacent to the premises to be served, then a new main from the nearest existing main of adequate size will be installed by the utility at the cost of the customer. Such cost shall not be subject to refund.
5. The private fire service facilities will include a detector check valve or other similar device acceptable to the utility which will indicate the use of water. The facilities may be located within the customer's premises, or within public right of way adjacent thereto. Where located within the premises, the utility and its duly authorized agents shall have the right to ingress to and egress from the premises for all purposes related to said facilities. In the event the installation is solely a private fire hydrant facility, the requirement for detector check valve or other similar device may be waived.
6. No structure shall be built over the private fire service facilities and the customer shall maintain and safeguard the area occupied by the private fire service facilities from traffic and other hazardous conditions. The customer will be responsible for any damage to the private fire service facilities whether resulting from the use or operation of appliances and facilities on customer's premises or otherwise.
7. Subject to the approval of the utility, any change in the location or construction of the private fire service facilities as may be requested by public authority or the customer will be made by the utility following payment to the utility of the entire cost of such change.

(Continued)



APPENDIX G

Page 2 of 4

Rule No. 7

DEPOSITS

A. Amount to Establish Credit

1. Metered Service

a. To establish credit by deposit, the amount for residential service requiring not more than one 5/8 x 3/4-inch meter will be \$30.00 when bills are rendered monthly or \$60.00 when bills are rendered bimonthly.

(l)

b. To establish credit by deposit, the amount for all other service will be twice the estimated average monthly bill.

2. Flat Rate Service

No deposit will be required, except as prescribed for temporary service in Rule No. 13.

B. Amount to Re-Establish Credit

1. Former Customers

To re-establish credit for an applicant who previously has been a customer of the utility and during the last 12 months of that prior service has had service discontinued for nonpayment of bills, the amount will be twice the estimated average monthly or bimonthly bill to be rendered for the service requested.

2. Present Customers

To re-establish credit for a customer whose service has been discontinued for nonpayment of bills, the amount will be twice the average monthly or bi-monthly bill to be rendered for that service.

C. Applicability to Unpaid Accounts

Deposits made under this rule will be applied to unpaid bills for service when such service has been discontinued.

(Continued)

Rule No. 7

DEPOSITS
(Continued)

D. Return of Deposits

1. Upon discontinuance of service, the utility will refund the balance of the customer's deposit in excess of unpaid bills for that service for which the deposit was made.
2. If the customer has paid bills for service on the average within 15 days after presentation during the period of time the deposit is held or for 12 consecutive months, the utility will refund the deposit with interest as provided in Paragraph E of this rule.
3. Should the customer establish credit by other means in accordance with Rule No. 6 and then requests the return of his deposit, it shall then be returned with interest.

E. Interest on Deposits

1. The Utility will pay simple interest on deposits at the average monthly 90-day commercial paper rate per month for the first 12 consecutive months (or shorter period if service is discontinued after less than 12 months) and for additional time thereafter up to the date of refund; provided, however, that no interest shall accrue (1) after mailing refund or notice that refund is due and payable to the customer at his last known address, and (2) if service is temporarily or permanently discontinued for nonpayment of bills.
2. No interest will be paid on deposits made for temporary service.

(C)

(C)

Rule No. 11

DISCONTINUANCE AND RESTORATION OF SERVICE
(Continued)

B. Continuance of Services by Utility (Continued)

3. For Waste of Water (Continued)

- b. In order to protect itself against serious and unnecessary waste or misuse of water, the utility may meter any flat rate service and apply the regularly established meter rates where the customer continues to misuse or waste water beyond five days after the utility has given the customer written notice to remedy such practices.

4. For Unsafe Apparatus or Where Service is Detrimental or Damaging to the Utility or its Customers

If an unsafe or hazardous condition is found to exist on the customer's premise, or if the use of water thereon by apparatus, appliances, equipment or otherwise is found to be detrimental or damaging to the utility or its customers, the service may be shutoff without notice. The utility will notify the customer immediately of the reasons for the discontinuance and the corrective action to be taken by the customer before service can be restored.

5. For Fraudulent Use of Service

When the utility has discovered that a customer has obtained service by fraudulent means, or has diverted the water service for unauthorized use, the service to that customer may be discontinued without notice. The utility will not restore service to such customer until that customer has complied with all filed rules and reasonable requirements of the utility and the utility has been reimbursed for the full amount of the service rendered and the actual cost to the utility incurred by reason of the fraudulent use.

C. Restoration of Service

1. Reconnection Charge

Where service has been discontinued for violation of these rules or for nonpayment of bills, the utility may charge \$25.00 for reconnection of service during regular working hours or \$37.50 for reconnection of service at other than regular working hours when the customer has requested that the reconnection be made at other than regular working hours. (l)

(Continued)

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APPENDIX H
PAGE 1 of 9
SOUTHERN CALIFORNIA WATER COMPANY

REGION 3 SUMMARY

(Dollars in Thousands)

| | 2003 | 2004 |
|--|-----------------|-----------------|
| Operating Revenues | 75,253.7 | 77,490.1 |
| Deductions: | | |
| Operating Expenses | 53,844.0 | 55,674.9 |
| Book Depreciation - CSA | (7,254.3) | (7,725.9) |
| Book Depreciation - General Office | (409.6) | (518.3) |
| Interest | <u>6,344.4</u> | <u>6,624.4</u> |
| | 0.0 | 0.0 |
| Deductions Excluding Depreciation | 52,524.5 | 54,055.1 |
| <u>State Tax Calculation:</u> | | |
| Taxable Income Before Tax Depreciation and Other Schedule M's | 22,729.2 | 23,435.0 |
| Add (Deduct): | | |
| Tax Depreciation - State | (7,316.2) | (8,970.0) |
| Other Schedule M Items | 612.6 | 612.6 |
| State Taxable Income | <u>16,025.6</u> | <u>15,077.7</u> |
| Total State Tax @ 8.84% | 1,416.7 | 1,332.9 |
| <u>Federal Tax Calculation:</u> | | |
| Taxable Income before Tax Depreciation and Other Schedule M's | 22,729.2 | 23,435.0 |
| Add (Deduct): | | |
| Excess Tax Depreciation - Flow Through | 721.8 | 745.5 |
| Book Depreciation - CSA | (7,254.3) | (7,725.9) |
| Book Depreciation - G.O. | (409.6) | (518.3) |
| State Tax | (709.2) | (1,416.7) |
| Other Schedule M Items | 596.6 | 596.6 |
| Deferred Revenue Amortization - Contrib. | (45.3) | (48.1) |
| Federal Taxable Income | <u>15,629.2</u> | <u>15,068.1</u> |
| Federal Tax @ 35.00% | 5,470.2 | 5,273.8 |
| Total Federal & State Tax | <u>6,886.9</u> | <u>6,606.7</u> |

SOUTHERN CALIFORNIA WATER COMPANY

REGION 3 - BARSTOW

(Dollars in Thousands)

| DESCRIPTION | 2003 | 2004 |
|---|---------------------|---------------------|
| Operating Revenues | 7,502.4 | 7,583.7 |
| Deductions: | | |
| Operating Expenses | 4,666.8 | 4,795.6 |
| Book Depreciation - CSA | (885.8) | (923.9) |
| Book Depreciation - General Office | (35.5) | (44.9) |
| Interest | <u>852.3</u> | <u>859.4</u> |
| | 0.0 | 0.0 |
| Deductions Excluding Depreciation | 4,597.9 | 4,686.2 |
| <u>State Tax Calculation:</u> | | |
| Taxable Income Before Tax Depreciation and Other Schedule Ms | 2,904.6 | 2,897.5 |
| Add (Deduct): | | |
| Tax Depreciation - State | (824.1) | (1,098.0) |
| Other Schedule M Items | 53.1 | 53.1 |
| State Taxable Income | <u>2,133.5</u> | <u>1,852.6</u> |
| Total State Tax @ 8.84% | 188.6 | 163.8 |
| <u>Federal Tax Calculation:</u> | | |
| Taxable Income before Tax Depreciation and Other Schedule Ms | 2,904.6 | 2,897.5 |
| Add (Deduct): | | |
| Excess Tax Depreciation - Flow Through | 79.6 | 82.7 |
| Book Depreciation - CSA | (885.8) | (923.9) |
| Book Depreciation - G.O. | (35.5) | (44.9) |
| State Tax | (114.5) | (188.6) |
| Other Schedule M Items | 51.7 | 51.7 |
| Deferred Revenue Amortization - Contrib. | (11.5) | (13.8) |
| Federal Taxable Income | <u>1,988.6</u> | <u>1,860.7</u> |
| Federal Tax @ 35.00% | 696.0 | 651.2 |
| Total Federal & State Tax | <u>884.6</u> | <u>815.0</u> |

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APPENDIX H
PAGE 3 of 9

SOUTHERN CALIFORNIA WATER COMPANY

REGION 3 - CALIPATRIA

(Dollars in Thousands)

| | 2003 | 2004 |
|---|---------------------|---------------------|
| Operating Revenues | 1,567.6 | 1,568.4 |
| Deductions: | | |
| Operating Expenses | 1,193.8 | 1,224.9 |
| Book Depreciation-CSA | (151.9) | (159.7) |
| Book Depreciation-G.O. | (4.7) | (6.0) |
| Interest | 102.7 | 103.1 |
| | 0.0 | 0.0 |
| Deductions excl. Depreciation | 1,139.9 | 1,162.3 |
| <u>State Tax Calculation:</u> | | |
| Taxable Income before Tax Depreciation and Other Schedule Ms | 427.7 | 406.1 |
| Add (Deduct): | | |
| Tax Depreciation-State | (106.9) | (153.1) |
| Other Schedule M Items | 7.1 | 7.1 |
| State Taxable Income | <u>327.8</u> | <u>260.1</u> |
| Total State Tax @ 8.84% | 29.0 | 23.0 |
| <u>Federal Tax Calculation:</u> | | |
| Taxable Income before Tax Deprec'n and Other Schedule Ms | 427.7 | 406.1 |
| Add (Deduct): | | |
| Excess Tax Depreciation - Flow Through | 21.3 | 22.0 |
| Book Depreciation-CSA | (151.9) | (159.7) |
| Book Depreciation-G.O. | (4.7) | (6.0) |
| State Tax | 15.1 | (29.0) |
| Other Schedule M Items | 6.9 | 6.9 |
| Deferred Revenue Amortization - Contrib. | (0.8) | (1.0) |
| Federal Taxable Income | <u>313.4</u> | <u>239.4</u> |
| Federal Tax @ 35.00% | 109.7 | 83.8 |
| Total Federal & State Tax | <u>138.7</u> | <u>106.8</u> |

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APPENDIX H
PAGE 4 of 9

SOUTHERN CALIFORNIA WATER COMPANY

REGION 3 - CLAREMONT

(Dollars in Thousands)

| | 2003 | 2004 |
|---|-------------|-------------|
| Operating Revenues | 12,225.1 | 12,653.6 |
| Deductions: | | |
| Operating Expenses | 8,728.3 | 9,143.3 |
| Book Depreciation-CSA | (1,236.5) | (1,299.9) |
| Book Depreciation - General Office | (59.8) | (75.6) |
| Interest | 1,047.5 | 1,076.1 |
| | 0.0 | 0.0 |
| Deductions Excluding Depreciation | 8,479.5 | 8,844.0 |
| <u>State Tax Calculation:</u> | | |
| Taxable Income Before Tax Depreciation and Other Schedule Ms | 3,745.6 | 3,809.6 |
| Add (Deduct): | | |
| Tax Depreciation-State | (1,349.6) | (1,538.4) |
| Other Schedule M Items | 89.4 | 89.4 |
| State Taxable Income | 2,485.4 | 2,360.6 |
| Total State Tax @ 8.84% | 219.7 | 208.7 |
| <u>Federal Tax Calculation:</u> | | |
| Taxable Income before Tax Depreciation and Other Schedule Ms | 3,745.6 | 3,809.6 |
| Add (Deduct): | | |
| Excess Tax Depreciation - Flow Through | 71.6 | 74.4 |
| Book Depreciation - CSA | (1,236.5) | (1,299.9) |
| Book Depreciation - General Order | (59.8) | (75.6) |
| State Tax | (93.7) | (219.7) |
| Other Schedule M Items | 87.1 | 87.1 |
| Deferred Revenue Amortization - Contrib. | (2.0) | (1.7) |
| Federal Taxable Income | 2,512.3 | 2,374.2 |
| Federal Tax @ 35.00% | 879.3 | 831.0 |
| Total Federal & State Tax | 1,099.0 | 1,039.6 |

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APPENDIX H
PAGE 5 of 9

SOUTHERN CALIFORNIA WATER COMPANY

REGION 3 - DESERT

(In thousand dollars)

| | 2003 | 2004 |
|--|---------|---------|
| Operating Revenues | 2,744.5 | 3,013.1 |
| Deductions: | | |
| Operating Expenses | 1,733.6 | 1,918.7 |
| Book Depreciation-District | (296.7) | (340.2) |
| Book Depreciation-G.O. | (8.6) | (10.9) |
| Interest | 297.0 | 337.8 |
| Deductions excl. Depreciation | 1,725.3 | 1,905.4 |
| State Tax Calculation: | | |
| <hr/> | | |
| Taxable Income before Tax Depreciation and Other Sch. M's | 1,019.2 | 1,107.7 |
| Add (Deduct): | | |
| Tax Depreciation-State | (365.0) | (420.9) |
| Other Schedule M Items | 12.9 | 12.9 |
| State Taxable Income | 667.1 | 699.7 |
| Total State Tax @ 8.84% | 59.0 | 61.9 |
| Federal Tax Calculation: | | |
| <hr/> | | |
| Taxable Income before Tax Depreciation and Other Sch. M's | 1,019.2 | 1,107.7 |
| Add (Deduct): | | |
| Excess Tax Depreciation-Flow Through | 24.7 | 25.5 |
| Book Depreciation-District | (296.7) | (340.2) |
| Book Depreciation-G.O. | (8.6) | (10.9) |
| State Tax | 28.0 | (59.0) |
| Other Schedule M Items | 12.5 | 12.5 |
| Def Rev Amort - Contrib. | (1.6) | (1.4) |
| Federal Taxable Income | 777.5 | 734.3 |
| Federal Tax @ 35.00% | 272.1 | 257.0 |
| Total Federal & State Tax | 331.1 | 318.9 |

SOUTHERN CALIFORNIA WATER COMPANY

REGION 3 - ORANGE COUNTY

(In thousand dollars)

| | 2003 | 2004 |
|--|-----------|-----------|
| Operating Revenues | 28,729.7 | 29,521.2 |
| Deductions: | | |
| Operating Expenses | 20,896.3 | 21,511.7 |
| Book Depreciation-District | (2,204.1) | (2,380.3) |
| Book Depreciation-G.O. | (182.6) | (231.1) |
| Interest | 2,312.1 | 2,418.4 |
| | 0.0 | 0.0 |
| Deductions excl. Depreciation | 20,821.7 | 21,318.7 |
| State Tax Calculation: | | |
| <hr/> | | |
| Taxable Income before Tax Depreciation and Other Sch. M's | 7,908.1 | 8,202.4 |
| Add (Deduct): | | |
| Tax Depreciation-State | (2,469.0) | (3,177.0) |
| Other Schedule M Items | 273.2 | 273.2 |
| State Taxable Income | 5,712.2 | 5,298.6 |
| Total State Tax @ 8.84% | 505.0 | 468.4 |
| Federal Tax Calculation: | | |
| <hr/> | | |
| Taxable Income before Tax Deprec'n and Other Sch. M's | 7,908.1 | 8,202.4 |
| Add (Deduct): | | |
| Excess Tax Deprec'n-Flow Through | 340.1 | 348.2 |
| Book Depreciation-District | (2,204.1) | (2,380.3) |
| Book Depreciation-G.O. | (182.6) | (231.1) |
| State Tax | (292.0) | (505.0) |
| Other Schedule M Items | 266.0 | 266.0 |
| Def Rev Amort - Contrib. | (18.6) | (17.9) |
| Federal Taxable Income | 5,816.9 | 5,682.5 |
| Federal Tax @ 35.00% | 2,035.9 | 1,988.9 |
| Total Federal & State Tax | 2,540.9 | 2,457.3 |

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APPENDIX H
PAGE 7 of 9

SOUTHERN CALIFORNIA WATER COMPANY

REGION 3 - SAN DIMAS

(In thousand dollars)

| | 2003 | 2004 |
|---|-----------|-----------|
| Operating Revenues | 13,826.9 | 14,141.5 |
| Deductions: | | |
| Operating Expenses | 10,598.5 | 10,829.1 |
| Book Depreciation-District | (1,185.5) | (1,244.2) |
| Book Depreciation-G.O. | (70.3) | (88.9) |
| Interest | 962.0 | 1,002.9 |
| | 0.0 | 0.0 |
| Deductions excl. Depreciation | 10,304.8 | 10,498.9 |
| State Tax Calculation: | | |
| <hr/> | | |
| Taxable Income before Tax Depreciation and Other Sch. Ms | 3,522.1 | 3,642.6 |
| Add (Deduct): | | |
| Tax Depreciation-State | (1,323.5) | (1,504.8) |
| Other Schedule M Items | 105.1 | 105.1 |
| State Taxable Income | 2,303.8 | 2,242.9 |
| Total State Tax @ 8.84% | 203.7 | 198.3 |
| Federal Tax Calculation: | | |
| <hr/> | | |
| Taxable Income before Tax Deprec'n and Other Sch. Ms | 3,522.1 | 3,642.6 |
| Add (Deduct): | | |
| Excess Tax Depc'n-Flow Through | 114.9 | 121.2 |
| Book Depreciation-District | (1,185.5) | (1,244.2) |
| Book Depreciation-G.O. | (70.3) | (88.9) |
| State Tax | (124.4) | (203.7) |
| Other Schedule M Items | 102.4 | 102.4 |
| Def Rev Amort - Contrib. | (8.8) | (10.6) |
| Federal Taxable Income | 2,350.4 | 2,318.8 |
| Federal Tax @ 35.00% | 822.6 | 811.6 |
| Total Federal & State Tax | 1,026.3 | 1,009.9 |

SOUTHERN CALIFORNIA WATER COMPANY

REGION 3 - SAN GABRIEL

(In thousand dollars)

| | 2003 | 2004 |
|--|-----------|-----------|
| Operating Revenues | 6,826.9 | 7,081.2 |
| Deductions: | | |
| Operating Expenses | 4,927.4 | 5,100.3 |
| Book Depreciation-District | (1,087.1) | (1,146.2) |
| Book Depreciation-G.O. | (41.0) | (51.9) |
| Interest | 553.2 | 587.9 |
| | 0.0 | 0.0 |
| Deductions excl. Depreciation | 4,352.4 | 4,490.0 |
| State Tax Calculation: | | |
| <hr/> | | |
| Taxable Income before Tax Depreciation and Other Sch. M's | 2,474.4 | 2,591.2 |
| Add (Deduct): | | |
| Tax Depreciation-State | (654.9) | (805.8) |
| Other Schedule M Items | 61.4 | 61.4 |
| State Taxable Income | 1,880.8 | 1,846.7 |
| Total State Tax @ 8.84% | 166.3 | 163.2 |
| Federal Tax Calculation: | | |
| <hr/> | | |
| Taxable Income before Tax Deprec'n and Other Sch. M's | 2,474.4 | 2,591.2 |
| Add (Deduct): | | |
| Excess Tax Deprec'n-Flow Through | 51.1 | 52.1 |
| Book Depreciation-District | (1,087.1) | (1,146.2) |
| Book Depreciation-G.O. | (41.0) | (51.9) |
| State Tax | (121.5) | (166.3) |
| Other Schedule M Items | 59.8 | 59.8 |
| Def Rev Amort - Contrib. | (1.6) | (1.3) |
| Federal Taxable Income | 1,334.0 | 1,337.3 |
| Federal Tax @ 35.00% | 466.9 | 468.1 |
| Total Federal & State Tax | 633.2 | 631.3 |

SOUTHERN CALIFORNIA WATER COMPANY

REGION 3 - WRIGHTWOOD

INCOME TAXES

(Dollars in Thousands)

| | | (a) | (d) | (e) |
|--|--|-------------------|--------------|-----|
| | | AT PROPOSED RATES | | |
| DESCRIPTION | | 2003 | 2004 | |
| Operating Revenues | | 1,830.4 | 1,925.9 | |
| Deductions: | | | | |
| Operating Expenses | | 1,099.3 | 1,150.1 | |
| Book Depreciation - CSA | | (206.8) | (231.5) | |
| Book Depreciation - General Office | | (7.1) | (9.0) | |
| Interest | | <u>217.6</u> | <u>238.7</u> | |
| | | 0.0 | 0.0 | |
| Deductions Excluding Depreciation | | 1,103.0 | 1,148.3 | |
| <u>State Tax Calculation:</u> | | | | |
| Taxable Income Before Tax Depreciation and Other Schedule Ms | | 727.4 | 777.6 | |
| Add (Deduct): | | | | |
| Tax Depreciation - State | | (223.3) | (272.0) | |
| Other Schedule M Items | | 10.6 | 10.6 | |
| State Taxable Income | | <u>514.7</u> | <u>516.1</u> | |
| Total State Tax @ 8.84% | | 45.5 | 45.6 | |
| <u>Federal Tax Calculation:</u> | | | | |
| Taxable Income Before Tax Depreciation and Other Schedule Ms | | 727.4 | 777.6 | |
| Add (Deduct): | | | | |
| Excess Tax Depreciation - Flow Through | | 18.6 | 19.5 | |
| Book Depreciation - CSA | | (206.8) | (231.5) | |
| Book Depreciation - General Office | | (7.1) | (9.0) | |
| State Tax | | (6.1) | (45.5) | |
| Other Schedule M Items | | 10.3 | 10.3 | |
| Deferred Revenue Amortization - Contrib. | | (0.4) | (0.6) | |
| Federal Taxable Income | | <u>535.9</u> | <u>520.9</u> | |
| Federal Tax @ 35.00% | | 187.6 | 182.3 | |
| Total Federal & State Tax | | <u>233.1</u> | <u>227.9</u> | |

APPENDIX I

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the matter of the Application of the **SOUTHERN CALIFORNIA WATER COMPANY (U 133 W)** for an order authorizing it to increase rates for water service by \$19,826,100 or 29.72% in the year 2003; by \$6,327,800 or 7.31% in 2004; and by \$6,326,200 or 6.81% in 2005 in its Region III Service Area and increase rates for the General Office Allocation in all of its Customer Service Areas in this Application including: Arden-Cordova, Bay Point, Clearlake, Los Osos, Ojai, Santa Maria, Simi Valley and Metropolitan.

Application No.
02-11-007

STIPULATION

1.00 Introduction

- 1.01 This Stipulation resolves a portion of the issues in the matter of the application of Southern California Water Company (SCWC) for an increase in its general rates for water service in its Region III Service Area and increased rates for the General Office Allocation in all of its Customer Service Areas including: Arden-Cordova, Bay Point, Clearlake, Los Osos, Ojai, Santa Maria, Simi Valley and Metropolitan.
- 1.02 The parties to this Stipulation are SCWC and the Office of Ratepayer Advocates (ORA) of the Commission, collectively referred to as the "Parties." The Cities of San Dimas and Claremont attended a portion of the settlement discussions but have not signed on to this Stipulation.
- 1.03 ORA conducted an independent review of SCWC's application. As part of this review, field tours and Public Participation Hearings were held in the Barstow, Claremont and Orange County CSAs. ORA submitted reports, dated April 2003, indicating areas of disagreement with SCWC's application. Subsequently, the Parties, including the representatives from Claremont and San Dimas, met to discuss the differences between SCWC's application and ORA's reports. Those negotiations resulted in the resolution of the following issues set forth below. Appendix D to this Stipulation contains a list of the non-stipulated issues, which remain outstanding.

- 1.04 This document contains a description of the stipulated issues. Appendix A to this Stipulation shows a summary of earnings comparison for SCWC versus ORA based on stipulated and non-stipulated items both from SCWC's position and ORA's position.
- 1.05 Due to the significant number of advice letter projects agreed to in this Stipulation (shown as Appendix C), ORA and SCWC do not agree on mechanics of the calculation of the allowance to offset attrition. Therefore the issue is included as a Disputed item in Appendix D.
- 1.06 Attached to this Stipulation are the following appendices:
- Appendix A -- Summary of Earnings
 - Appendix B -- Supporting Calculations (to be provided with final decision tables)
 - Appendix C -- Stipulated Capital Budgets and Advice Letters
 - Appendix D -- Disputed Items
- 1.07 Only areas of difference between the Parties that have been stipulated are specifically addressed in the Stipulation. All disputed items relating to cost of service and policy issues have been included in Appendix D.
- 1.08 The Parties agree that neither signatory to this Stipulation nor any member of ORA or SCWC assumes any personal liability as a result of this Stipulation. The Parties agree that no legal action may be brought in any state or federal court or in any other forum against any individual signatory representing the interests of the Parties, attorneys representing the Parties, or the Parties themselves involving any matter related to this Stipulation. All rights and remedies of the Parties are limited to those available before the Commission.
- 2.00 Plant**
- 2.01 SCWC and ORA agreed upon \$655,453 in 2003 and \$166,522 in 2004 for JD Edwards accounting products (contained in Appendix C, Accounting Department) and SCWC would reduce by 10 percent of the cost of these accounting products (\$65,500 in 2003 and \$16,700 in 2004) the General Office (GO) Office Supply Costs.

Below are the totals for the General Office, Region III Headquarters, District Offices and Customer Service Areas. (CSA). The tables include SCWC's estimate, ORA's estimate, and the result of further discussions by the Parties for the years 2002, 2003, and 2004. Attached as Appendix C are the details (including a 22.5% overhead rate) of the following stipulated capital budgets.

Capital Budgets

| General Office | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|--------------|-------------|-------------------|
| 2002 | \$2,046,360 | \$194,300 | \$423,143 |
| 2003 | \$17,827,283 | \$2,275,100 | \$2,860,533 |
| 2004 | \$6,989,980 | \$521,110 | \$761,313 |

| Regional III Headquarters | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------------------------|-------------|------------|-------------------|
| 2002 | \$13,500 | \$3,000 | \$3,000 |
| 2003 | \$86,920 | \$46,500 | \$45,900 |
| 2004 | \$52,500 | \$91,920 | \$90,500 |

| Orange Co. District Office | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------------------|-------------|------------|-------------------|
| 2002 | \$73,400 | \$2,100 | \$2,100 |
| 2003 | \$185,400 | \$201,525 | \$197,800 |
| 2004 | \$75,400 | \$119,400 | \$116,800 |

| Foothill District Office | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|---------------------------------|-------------|------------|-------------------|
| 2002 | \$84,000 | \$17,000 | \$0 |
| 2003 | \$50,000 | \$70,000 | \$71,200 |
| 2004 | \$161,000 | \$147,000 | \$146,500 |

| Mountain/Desert District Office | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|--|-------------|------------|-------------------|
| 2002 | \$54,000 | \$0 | \$0 |
| 2003 | \$81,000 | \$98,000 | \$95,900 |
| 2004 | \$46,000 | \$73,00 | \$72,200 |

| Orange County CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|--------------------------|-------------|-------------|-------------------|
| 2002 | \$4,216,700 | \$909,010 | \$924,110 |
| 2003 | \$8,739,100 | \$6,240,000 | \$6,156,500 |
| 2004 | \$8,187,500 | \$4,593,500 | \$4,370,600 |

| San Gabriel CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|------------------------|-------------|-------------|-------------------|
| 2002 | \$1,044,100 | \$436,100 | \$436,100 |
| 2003 | \$3,630,500 | \$2,027,500 | \$1,889,200 |
| 2004 | \$3,281,300 | \$2,196,400 | \$2,125,100 |

| San Dimas CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------------|-------------|-------------|-------------------|
| 2002 | \$1,433,600 | \$548,400 | \$548,400 |
| 2003 | \$2,640,300 | \$2,556,000 | \$2,537,000 |
| 2004 | \$3,292,500 | \$2,429,000 | \$2,337,700 |

| Claremont CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------------|-------------|-------------|-------------------|
| 2002 | \$2,253,900 | \$613,300 | \$613,300 |
| 2003 | \$3,349,900 | \$2,567,900 | \$2,463,300 |
| 2004 | \$3,432,000 | \$2,495,800 | \$2,377,700 |

| Wrightwood CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|-------------|------------|-------------------|
| 2002 | \$161,700 | \$35,000 | \$35,000 |
| 2003 | \$1,325,400 | \$943,000 | \$929,300 |
| 2004 | \$1,360,700 | \$797,200 | \$786,300 |

| Barstow CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|--------------------|-------------|-------------|-------------------|
| 2002 | \$1,523,400 | \$1,053,400 | \$1,053,400 |
| 2003 | \$3,143,900 | \$1,605,100 | \$1,581,100 |
| 2004 | \$2,962,700 | \$1,227,200 | \$1,221,900 |

| Desert CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|-------------|-------------------|
| 2002 | \$418,500 | \$110,300 | \$110,300 |
| 2003 | \$1,984,000 | \$1,483,500 | \$1,440,100 |
| 2004 | \$1,185,900 | \$1,096,200 | \$1,103,600 |

| Calipatria/Niland CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|------------------------------|-------------|-------------|-------------------|
| 2002 | \$3,600,400 | \$241,400 | \$241,400 |
| 2003 | \$6,031,700 | \$5,165,100 | \$213,400 |
| 2004 | \$213,900 | \$173,800 | \$184,100 |

Advice Letter Treatment

- 2.03 Calipatria Water Treatment Plant - SCWC included \$3,359,000 in 2002 and \$5,814,000 in 2003 in its Application for the Calipatria Water Treatment Plant in the Calipatria CSA. In its report ORA recommended to defer \$3,017,300 from 2002 to 2003 in addition to including \$5,814,000 for the treatment plant in 2003. During the processing of the Application SCWC received bids from two outside consultants (Montgomery Watson and Webb and Associates) in the amounts of \$13.2 million and \$18.9 million respectively. Due to the disparity of cost estimates, SCWC and ORA agreed to the Advice Letter projects listed below in Section 2.04, entitled Calipatria/Niland CSA, with an initial overall cap of \$10.3 million, which can be filed for either in its entirety or by component. Advice Letters

for any specific component may exceed the stipulated project amount but may not exceed \$10.3 million in total. Any amount exceeding \$10.3 million shall be included in plant in service in the next GRC.

2.04

Advice Letter Projects - In reviewing SCWC's plant forecast, it was found to be prudent that SCWC make the following plant investment. Due to lead-time required and cost variability, ORA and SCWC agreed that SCWC is authorized to file advice letters seeking authorization to include in rate base, upon completion, the actual costs of the plant additions set forth herein and to receive a corresponding rate adjustment for the additional rate base. Secondly, it is also agreed that the final decision would contain an ordering paragraph authorizing each and every advice letter project contained herein. Thirdly, it was agreed upon that these advice letter projects include an overhead rate of 22.5% rather than 25% as originally filed by SCWC and that the projects would be capped at the SCWC amount shown below for all areas other than Calipatria (for Calipatria see section 2.03).

| | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|--------------------------------------|-------------|-------------------|-------------------|
| Orange Co. CSA | 2003 | 2003 | 2003 |
| Replacement Well | \$934,920 | \$0 Advice Letter | |
| Conservation Projects – Los Alamitos | \$565,558 | \$0 Advice Letter | |
| Conservation Projects – Placentia | \$84,378 | \$0 Advice Letter | |
| | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| Orange Co. CSA | 2004 | 2004 | 2004 |
| Reservoir Site | \$1,000,000 | \$0 Advice Letter | |
| Replacement Well | \$1,602,300 | \$0 Advice Letter | |
| Conservation Projects – Los Alamitos | \$585,256 | \$0 Advice Letter | |
| Conservation Projects – Placentia | \$84,378 | \$0 Advice Letter | |
| | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| San Gabriel CSA | 2003 | 2003 | 2003 |
| Conservation Projects | \$173,950 | \$0 Advice Letter | |
| | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| San Gabriel CSA | 2004 | 2004 | 2004 |
| Replacement Well | \$651,602 | \$0 Advice Letter | |
| Conservation Projects | \$174,832 | \$0 Advice Letter | |
| | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| San Dimas CSA | 2003 | 2003 | 2003 |
| Conservation Projects | \$109,074 | \$0 Advice Letter | |

| | | | |
|---------------------------------|-------------|------------|-------------------|
| San Dimas CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| | 2004 | 2004 | 2004 |
| Replacement Well | \$651,602 | \$0 | Advice Letter |
| Conservation Projects | \$111,230 | \$0 | Advice Letter |
| Claremont CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| | 2003 | 2003 | 2003 |
| Replacement Well | \$653,668 | \$0 | Advice Letter |
| Conservation Projects | \$56,938 | \$0 | Advice Letter |
| Claremont CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| | 2004 | 2004 | 2004 |
| Replacement Well | \$651,602 | \$0 | Advice Letter |
| Conservation Projects | \$107,016 | \$0 | Advice Letter |
| Wrightwood CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| | 2003 | 2003 | 2003 |
| None | N/A | N/A | N/A |
| Wrightwood CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| | 2004 | 2004 | 2004 |
| None | N/A | N/A | N/A |
| Barstow CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| | 2002 | 2002 | 2002 |
| Manganese Filters, Crooks | \$392,000 | \$0 | Advice Letter |
| Conservation Projects | \$68,600 | \$0 | Advice Letter |
| Barstow CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| | 2003 | 2003 | 2003 |
| Replacement Well | \$342,804 | \$0 | Advice Letter |
| 1.5 MG Reservoir, College Plant | \$649,250 | \$0 | Advice Letter |
| Conservation Projects | \$242,648 | \$0 | Advice Letter |
| Barstow CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| | 2004 | 2004 | 2004 |
| Replacement Well | \$352,506 | \$0 | Advice Letter |
| 1.5 MG Reservoir, North River | \$854,560 | \$0 | Advice Letter |
| Conservation Projects | \$243,530 | \$0 | Advice Letter |
| Desert CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| | 2003 | 2003 | 2003 |

| | | | |
|--|-------------|-------------|-------------------|
| Conservation Projects – Apple Valley | \$77,714 | \$0 | Advice Letter |
| | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| Desert CSA | 2004 | 2004 | 2004 |
| Well, Lucerne Valley | \$331,142 | \$0 | Advice Letter |
| Conservation Projects – Apple Valley | \$77,910 | \$0 | Advice Letter |
| | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| Calipatria/Niland CSA (SCWC 2002) | 2002 | 2003 | 2003 |
| Treatment Plant Upgrades | | | |
| 2 – 1.1 MG Reservoirs (Calipatria) | \$1,197,000 | \$1,077,300 | Advice Letter |
| 0.75 MG Reservoir (Niland) | \$394,000 | \$354,600 | Advice Letter |
| 32,000' of 12" Main | \$764,000 | \$681,000 | Advice Letter |
| Pump Station - Calipatria | \$473,000 | \$425,700 | Advice Letter |
| In-Line Pump Station - Prison | \$394,000 | \$354,600 | Advice Letter |
| Chloramination Facilities | \$58,000 | \$52,200 | Advice Letter |
| Rechlorination Facilities - Niland | \$79,000 | \$71,100 | Advice Letter |
| | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| Calipatria/Niland CSA (SCWC 2003) | 2003 | 2003 | 2003 |
| 32,000' of 12" Main | \$1,000,000 | \$0 | Advice Letter |
| 7.5 MG Raw Water Storage Basin | \$394,000 | \$260,000 | Advice Letter |
| Intake Improvements | \$79,000 | \$71,100 | Advice Letter |
| Backwash Decant Basins | \$158,000 | \$142,200 | Advice Letter |
| Raw Water Pump Station | \$236,000 | \$212,400 | Advice Letter |
| 0.75 MG Reservoir - Niland | \$394,000 | \$0 | Advice Letter |
| Microfloc Trident Package Plant | \$860,000 | \$0 | Advice Letter |
| Installation | \$250,000 | \$225,000 | Advice Letter |
| Building | \$450,000 | \$0 | Advice Letter |
| Clearwell and boosters | \$315,000 | \$273,000 | Advice Letter |
| Additional Plant Piping | \$160,000 | \$80,000 | Advice Letter |
| Office/Lab/Electrical Building | \$315,000 | \$283,500 | Advice Letter |
| Chemical Storage Building | \$263,000 | \$212,400 | Advice Letter |
| Plant Piping | \$394,000 | \$80,000 | Advice Letter |
| Electrical and Instrumentation | \$473,000 | \$0 | Advice Letter |
| Chemical Feeding Equipment | \$100,000 | \$90,000 | Advice Letter |
| | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| Calipatria/Niland CSA | 2004 | 2004 | 2004 |
| None | N/A | N/A | N/A |

2.05

Depreciation Accrual Rates -- SCWC and ORA utilized the same methodology and depreciation accrual rates to forecast plant depreciation. Listed below are the composite accrual rates that were used to estimate plant depreciation in each of the CSAs and the General Office.

| | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|-------------|------------|-------------------|
| Barstow CSA | 2.94% | 2.94% | 2.94% |
| Calipatria/Niland CSA | 3.29% | 3.29% | 3.29% |
| Claremont CSA | 3.12% | 3.12% | 3.12% |
| Desert CSA | 2.72% | 2.72% | 2.72% |
| Orange County CSA | 2.83% | 2.83% | 2.83% |
| San Dimas CSA | 2.54% | 2.54% | 2.54% |
| San Gabriel CSA | 3.17% | 3.17% | 3.17% |
| Wrightwood CSA | 2.61% | 2.61% | 2.61% |
| General Office | 6.47% | 6.47% | 6.47% |

3.00

Sales

3.01 Customers (Connections) -- SCWC and ORA used a variety of methodologies to estimate customer growth within each CSA. The Parties agree to use ORA's estimates of the number of customers in each area of disagreement except in Orange County and San Dimas. The Parties agree to use SCWC's forecast in Orange County and settle on San Dimas expected growth.

| Barstow CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|-------------|------------|-------------------|
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 8,253 | 8,255 | 8,255 |
| Industrial | 6 | 6 | 6 |
| Public Auth. | 64 | 64 | 64 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 1 | 1 | 1 |
| Other | 7 | 7 | 7 |
| Private Fire | 112 | 112 | 112 |
| Total | 8,443 | 8,445 | 8,445 |

| Barstow CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|-------------|------------|-------------------|
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 8,253 | 8,256 | 8,256 |
| Industrial | 6 | 6 | 6 |
| Public Auth. | 64 | 64 | 64 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |

| | | | |
|--------------|-------|-------|-------|
| Contract | 1 | 1 | 1 |
| Other | 7 | 7 | 7 |
| Private Fire | 112 | 112 | 112 |
| Total | 8,443 | 8,446 | 8,446 |

| | | | |
|-----------------------|--------------------|-------------------|--------------------------|
| Calipatria CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 203 | 203 | 203 |
| Industrial | 5 | 5 | 5 |
| Public Auth. | 15 | 15 | 15 |
| Irrigation | 0 | 0 | 0 |
| Contract | 1 | 1 | 1 |
| Other | 1 | 1 | 1 |
| Private Fire | 4 | 4 | 4 |
| Flat rate – Comm. | 921 | 925 | 925 |
| Flat rate – Pub.Auth | <u>7</u> | <u>7</u> | <u>7</u> |
| Total | 1,157 | 1,161 | 1,161 |

| | | | |
|-----------------------|--------------------|-------------------|--------------------------|
| Calipatria CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 203 | 203 | 203 |
| Industrial | 5 | 5 | 5 |
| Public Auth. | 15 | 15 | 15 |
| Irrigation | 0 | 0 | 0 |
| Contract | 1 | 1 | 1 |
| Other | 1 | 1 | 1 |
| Private Fire | 4 | 4 | 4 |
| Flat rate – Comm. | 921 | 925 | 925 |
| Flat rate – Pub.Auth | <u>7</u> | <u>7</u> | <u>7</u> |
| Total | 1,157 | 1,161 | 1,161 |

| | | | |
|-----------------------|--------------------|-------------------|--------------------------|
| Claremont CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 10,283 | 10,289 | 10,289 |
| Industrial | 11 | 11 | 11 |
| Public Auth. | 217 | 217 | 217 |
| Irrigation | 22 | 22 | 22 |
| Resale | 0 | 0 | 0 |
| Contract | 1 | 1 | 1 |
| Other | 33 | 34 | 33 |
| Private Fire | 105 | 105 | 106 |

| | | | |
|-------|--------|--------|--------|
| Total | 10,672 | 10,679 | 10,679 |
|-------|--------|--------|--------|

| | | | |
|-----------------------|-------------|------------|-------------------|
| Claremont CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 10,341 | 10,347 | 10,347 |
| Industrial | 11 | 11 | 11 |
| Public Auth. | 218 | 218 | 218 |
| Irrigation | 22 | 22 | 22 |
| Resale | 0 | 0 | 0 |
| Contract | 1 | 1 | 1 |
| Other | 34 | 34 | 34 |
| Private Fire | 106 | 107 | 107 |
| Total | 10,733 | 10,739 | 10,739 |

| | | | |
|-----------------------|-------------|------------|-------------------|
| Desert CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 3,239 | 3,274 | 3,274 |
| Industrial | 0 | 0 | 0 |
| Public Auth. | 9 | 9 | 9 |
| Irrigation | 0 | 0 | 0 |
| Resale | 1 | 1 | 1 |
| Other | 0 | 1 | 1 |
| Private Fire | 4 | 4 | 4 |
| Flat rate – Comm. | 5 | 5 | 5 |
| Total | 3,258 | 3,294 | 3,294 |

| | | | |
|-----------------------|-------------|------------|-------------------|
| Desert CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 3,239 | 3,312 | 3,312 |
| Industrial | 0 | 0 | 0 |
| Public Auth. | 9 | 9 | 9 |
| Irrigation | 0 | 0 | 0 |
| Resale | 1 | 1 | 1 |
| Other | 0 | 1 | 1 |
| Private Fire | 4 | 4 | 4 |
| Flat rate – Comm. | 5 | 5 | 5 |
| Total | 3,258 | 3,332 | 3,332 |

| | | | |
|--------------------------|-------------|------------|-------------------|
| Orange County CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 40,867 | 40,947 | 40,867 |
| Industrial | 28 | 28 | 28 |

| | | | |
|--------------|--------|--------|--------|
| Public Auth. | 273 | 275 | 273 |
| Irrigation | 55 | 55 | 55 |
| Resale | 1 | 1 | 1 |
| Contract | 0 | 0 | 0 |
| Other | 1 | 1 | 1 |
| Private Fire | 573 | 573 | 573 |
| Total | 41,798 | 41,880 | 41,798 |

| | | | |
|--------------------------|-------------|------------|-------------------|
| Orange County CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 41,136 | 41,297 | 41,136 |
| Industrial | 28 | 28 | 28 |
| Public Auth. | 274 | 275 | 274 |
| Irrigation | 56 | 56 | 56 |
| Resale | 1 | 1 | 1 |
| Contract | 0 | 0 | 0 |
| Other | 1 | 1 | 1 |
| Private Fire | 577 | 577 | 577 |
| Total | 42,073 | 42,235 | 42,073 |

| | | | |
|-----------------------|-------------|------------|-------------------|
| San Dimas CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 15,542 | 15,658 | 15,579 |
| Industrial | 3 | 3 | 3 |
| Public Auth. | 194 | 194 | 195 |
| Irrigation | 12 | 12 | 12 |
| Resale | 0 | 0 | 0 |
| Contract | 1 | 1 | 1 |
| Other | 5 | 5 | 5 |
| Private Fire | 140 | 140 | 140 |
| Total | 15,897 | 16,013 | 15,935 |

| | | | |
|-----------------------|-------------|------------|-------------------|
| San Dimas CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 15,598 | 15,693 | 15,615 |
| Industrial | 3 | 3 | 3 |
| Public Auth. | 195 | 195 | 195 |
| Irrigation | 12 | 12 | 12 |
| Resale | 0 | 0 | 0 |
| Contract | 1 | 1 | 1 |
| Other | 5 | 5 | 5 |
| Private Fire | 140 | 140 | 141 |

| | | | |
|-------|--------|--------|--------|
| Total | 15,954 | 16,049 | 15,972 |
|-------|--------|--------|--------|

| | | | |
|------------------------|-------------|------------|-------------------|
| San Gabriel CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 11,712 | 11,725 | 11,725 |
| Industrial | 7 | 7 | 7 |
| Public Auth. | 70 | 70 | 70 |
| Irrigation | 0 | 0 | 0 |
| Contract | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Private Fire | 61 | 61 | 61 |
| Total | 11,850 | 11,863 | 11,863 |

| | | | |
|------------------------|-------------|------------|-------------------|
| San Gabriel CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 11,744 | 11,756 | 11,756 |
| Industrial | 7 | 7 | 7 |
| Public Auth. | 70 | 70 | 70 |
| Irrigation | 0 | 0 | 0 |
| Contract | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Private Fire | 61 | 61 | 61 |
| Total | 11,882 | 11,895 | 11,895 |

| | | | |
|-----------------------|-------------|------------|-------------------|
| Wrightwood CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 2,592 | 2,593 | 2,593 |
| Industrial | 0 | 0 | 0 |
| Public Auth. | 3 | 3 | 3 |
| Irrigation | 0 | 0 | 0 |
| Contract | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Private Fire | 5 | 5 | 5 |
| Total | 2,600 | 2,601 | 2,601 |

| | | | |
|-----------------------|-------------|------------|-------------------|
| Wrightwood CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 2,610 | 2,611 | 2,611 |
| Industrial | 0 | 0 | 0 |
| Public Auth. | 3 | 3 | 3 |
| Irrigation | 0 | 0 | 0 |

| | | | |
|--------------|-------|-------|-------|
| Contract | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Private Fire | 5 | 5 | 5 |
| Total | 2,618 | 2,619 | 2,619 |

3.02

Sales per Customer -- SCWC and ORA used a variety of methodologies to estimate sales per customer in each customer class. The Parties agreed to the usage for all customer classes except for commercial customers. ORA used the Modified Bean Method to forecast commercial usage while SCWC used the Econometric Method. The commercial usage forecast methodology was litigated as is listed as a disputed issue in Appendix D. Sets forth below are the stipulated sales per customer for 2003 and 2004.

| Barstow CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|-------------|------------|-------------------|
| <u>Customer Class</u> | | | |
| Commercial | 333.9 | 343.5 | 1/ |
| Industrial | 15,932 | 20,568.4 | 16,440 |
| Public Auth. | 5,947.4 | 5,947.4 | 5,947.4 |
| Irrigation | 0 | 0 | 0 |
| Resale | | | |
| Contract | 366,410 | 399,234.6 | 382,822 |
| Other | 2,695 | 2,695 | 2,695 |
| Private Fire | | | |

| Calipatria CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|-------------|------------|-------------------|
| <u>Customer Class</u> | | | |
| Commercial | 418 | 418 | 1/ |
| Industrial | 2,646 | 2,817.8 | 2,817.8 |
| Public Auth. | 2,018.8 | 2,018.8 | 2,018.8 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 415,389 | 519,769 | 441,000 |
| Other | 2,477.6 | 2,477.6 | 2,477.6 |
| Flat - Commercial | 555 | 555 | 555 |
| Flat - Public Auth. | 2,094 | 2,094 | 2,094 |

| Claremont CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|-------------|------------|-------------------|
| <u>Customer Class</u> | | | |
| Commercial | 428.5 | 441.8 | 1/ |
| Industrial | 3972.5 | 4,107.8 | 4,107.8 |

| | | | |
|--------------|---------|---------|---------|
| Public Auth. | 1,721.5 | 1,721.5 | 1,721.5 |
| Irrigation | 2050.6 | 2050.6 | 2050.6 |
| Resale | 0 | 0 | 0 |
| Contract | 183.5 | 183.5 | 183.5 |
| Other | 4,875.9 | 4,875.9 | 4,875.9 |
| Private Fire | | | |

| | | | |
|-----------------------|--------------------|-------------------|--------------------------|
| Desert CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | | | |
| Commercial | 156.9 | 160.1 | 1/ |
| Industrial | 0 | 0 | 0 |
| Public Auth. | 419.4 | 444.3 | 444.3 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 0 | 0 | 0 |
| Other | 0 | 324 | 324 |
| Private Fire | | | |

| | | | |
|--------------------------|--------------------|-------------------|--------------------------|
| Orange County CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | | | |
| Commercial | 285.5 | 289 | 1/ |
| Industrial | 1,675.7 | 1,763.6 | 1,763.6 |
| Public Auth. | 2,938.3 | 2,938.3 | 2,938.3 |
| Irrigation | 2,481.3 | 2,481.3 | 2,481.3 |
| Resale | 29,294.7 | 29,294.7 | 29,294.7 |
| Contract | 0 | 0 | 0 |
| Other | 648.6 | 648.6 | 648.6 |
| Private Fire | | | |

| | | | |
|-----------------------|--------------------|-------------------|--------------------------|
| San Dimas CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | | | |
| Commercial | 331.5 | 346.6 | 1/ |
| Industrial | 268.7 | 332.5 | 332.5 |
| Public Auth. | 2,314.6 | 2,522.8 | 2,505.4 |
| Irrigation | 1,781.3 | 1,788.8 | 1,788.8 |
| Resale | 0 | 0 | 0 |
| Contract | 128,633 | 144,475.5 | 131,500.0 |
| Other | 213.8 | 213.8 | 213.8 |
| Private Fire | | | |

| | | | |
|------------------------|--------------------|-------------------|--------------------------|
| San Gabriel CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|------------------------|--------------------|-------------------|--------------------------|

| | | | |
|-----------------------|---------|---------|--------|
| <u>Customer Class</u> | | | |
| Commercial | 241.2 | 253.9 | 1/ |
| Industrial | 1,734.4 | 1,835.9 | 1835.9 |
| Public Auth. | 1,309.8 | 1,309.8 | 1309.8 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Private Fire | | | |

| | | | |
|-----------------------|-------------|------------|-------------------|
| Wrightwood CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | | | |
| Commercial | 88 | 97 | 1/ |
| Industrial | 0 | 0 | 0 |
| Public Auth. | 1,081.1 | 1,267.4 | 1,267.4 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Private Fire | 0 | 0 | |

1/ See Appendix D

4.00 Labor

4.01 General Office Labor – SCWC's forecast for General Office labor was based on its current organizational structure, actual payroll, using twelve months' recorded ratios of expense to capital. Added to this base was inflation, overtime, increases for merit, and overhead to account for the clearing of miscellaneous tools to derive the forecast for the Test Years. ORA used 2001-recorded labor and applied the non-labor inflation, without any further adjustments. SCWC and ORA did not reach consensus on the General Office Labor expense and agreed to litigate the issue, as shown on Appendix D.

4.02 District Labor -- SCWC's forecast for total labor was based on its current organizational structure, actual payroll, using twelve months' recorded ratios of expense to capital. Added to this base was inflation, overtime, increases for merit, overhead to account for the clearing of miscellaneous tools and stand-by and call-out pay to derive the forecast for the Test Years. ORA used recorded labor expenses and applied inflationary increases without adjusting for any vacant positions during the historical period.

To resolve the differences, SCWC and ORA agreed on the following

methodology: The current organizational structure is accepted as reasonable. Adjusting the 2002 recorded labor expense to bring all currently filled positions to a full year level (where a vacancy occurred during 2002) derives the labor expense for the test years. The Parties agree to the following estimates for 2003 with the labor inflation factor discussed in paragraph 8.02 applied to derive the 2004 expense:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|-------------|-------------------|
| Barstow | \$685,100 | \$570,600 | \$655,400 |
| Calipatria | \$250,300 | \$196,300 | \$230,800 |
| Claremont | \$563,400 | \$543,400 | \$591,000 |
| Desert | \$502,400 | \$458,900 | \$478,200 |
| Orange County | \$1,802,100 | \$1,411,200 | \$1,480,800 |
| San Dimas | \$782,900 | \$707,300 | \$721,500 |
| San Gabriel | \$559,000 | \$512,600 | \$534,900 |
| Wrightwood | \$282,900 | \$240,400 | \$295,500 |
| Region 3 HQ | \$780,500 | \$565,900 | \$771,600 |
| Orange Co. Dist. | \$521,500 | \$401,000 | \$465,000 |
| Foothill District | \$421,200 | \$359,500 | \$377,400 |
| Mtn./Desert Dist. | \$385,500 | \$346,000 | \$339,200 |
| Total Region 3 | \$7,536,800 | \$6,313,100 | \$6,941,300 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|-------------|-------------------|
| Barstow | \$715,900 | \$584,100 | \$670,500 |
| Calipatria | \$261,500 | \$201,000 | \$236,100 |
| Claremont | \$588,900 | \$564,000 | \$604,600 |
| Desert | \$524,800 | \$472,200 | \$489,200 |
| Orange County | \$1,883,300 | \$1,444,600 | \$1,514,800 |
| San Dimas | \$818,200 | \$728,200 | \$738,100 |
| San Gabriel | \$584,500 | \$524,700 | \$547,200 |
| Wrightwood | \$295,700 | \$246,900 | \$302,300 |
| Region 3 HQ | \$816,300 | \$581,900 | \$789,400 |
| Orange Co. Dist. | \$545,400 | \$412,300 | \$475,600 |
| Foothill District | \$440,500 | \$369,600 | \$386,100 |
| Mtn./Desert Dist. | \$403,200 | \$355,700 | \$347,000 |
| Total Region 3 | \$7,878,200 | \$6,485,200 | \$7,100,900 |

5.00 Administrative and General Expenses

- 5.01 Office Supplies -- To estimate expenditures for Office Supplies, SCWC used a zero-based budget, while ORA used 2001 recorded expenses and applied non-labor inflation. The parties agree to reduce the stipulated General Office expense by 10% of the cost of JDEdwards OneWorld

products (see paragraph 2.01) to reflect cost savings. The reduction is \$65,500 in 2003 and \$16,700 in 2004. The Parties agree to the following estimates for 2003 with the established inflation factors discussed in paragraph 8.02 applied to 2003 to derive the 2004 expense:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|-------------|-------------------|
| General Office | \$1,975,300 | \$1,444,000 | \$1,584,500 |
| Barstow | \$55,300 | \$53,000 | \$53,000 |
| Calipatria | \$32,400 | \$31,000 | \$31,000 |
| Claremont | \$13,400 | \$12,800 | \$12,800 |
| Desert | \$45,400 | \$43,800 | \$43,800 |
| Orange County | \$103,000 | \$98,900 | \$98,900 |
| San Dimas | \$49,100 | \$47,400 | \$47,400 |
| San Gabriel | \$36,600 | \$35,200 | \$35,200 |
| Wrightwood | \$19,300 | \$18,600 | \$18,600 |
| Region 3 HQ | \$182,400 | \$118,900 | \$149,600 |
| Orange Co. Dist. | \$76,500 | \$57,300 | \$57,300 |
| Foothill District | \$82,200 | \$57,100 | \$57,100 |
| Mtn./Desert Dist. | \$109,100 | \$63,200 | \$63,200 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|-------------|-------------------|
| General Office | \$2,020,800 | \$1,561,200 | \$1,602,100 |
| Barstow | \$56,600 | \$54,400 | \$54,100 |
| Calipatria | \$33,100 | \$31,900 | \$31,600 |
| Claremont | \$13,700 | \$13,200 | \$13,100 |
| Desert | \$46,500 | \$45,100 | \$44,700 |
| Orange County | \$105,300 | \$101,700 | \$101,000 |
| San Dimas | \$50,300 | \$48,600 | \$48,400 |
| San Gabriel | \$37,400 | \$36,300 | \$35,900 |
| Wrightwood | \$19,700 | \$19,000 | \$19,000 |
| Region 3 HQ | \$186,600 | \$122,300 | \$152,700 |
| Orange Co. Dist. | \$78,200 | \$58,900 | \$58,500 |
| Foothill District | \$84,700 | \$58,700 | \$58,300 |
| Mtn./Desert Dist. | \$111,600 | \$65,000 | \$64,500 |

5.02

Property Insurance -- To estimate expenditures for General Office Property Insurance, SCWC used a zero-based budget, while ORA used 2001 recorded expenses and applied non-labor inflation. The stipulated amount reflects a forecast incorporating actual premiums paid for the 2002/2003 fiscal year. SCWC and ORA also agree to a 5% inflationary increase for the 2004 test year and the following estimate for 2003 and 2004:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| General Office | \$566,300 | \$225,700 | \$350,800 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| General Office | \$622,900 | \$232,100 | \$368,300 |

- 5.03 Injuries and Damages (General Office) -- To estimate expenditures for General Office Injuries and Damages, SCWC used a zero-based budget, while ORA used 2001 recorded expenses and applied non-labor inflation. The stipulated amount reflects a forecast incorporating actual premiums paid for the 2002/2003 fiscal year. SCWC and ORA also agree to a 5% inflationary increase for the 2004 test year and the following estimate for 2003 and 2004:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|-------------|-------------------|
| General Office | \$3,214,000 | \$2,399,500 | \$3,577,000 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|-------------|-------------------|
| General Office | \$3,704,000 | \$2,467,100 | \$3,755,900 |

- 5.04 Injuries and Damages (Region III CSAs) -- To estimate expenditures for Injuries and Damages in Region 3, SCWC used a zero-based budget, while ORA used 2001 recorded expenses and applied non-labor inflation. SCWC and ORA agree to the following estimates for 2003 in Region 3 with the established inflation factors discussed in paragraph 8.02 applied to 2003 to derive the 2004 expense:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|------------------|-------------|------------|-------------------|
| Barstow | \$900 | \$500 | \$500 |
| Calipatria | \$0 | \$0 | \$0 |
| Claremont | \$0 | \$0 | \$0 |
| Desert | \$100 | \$100 | \$100 |
| Orange County | \$5,200 | \$3,300 | \$3,300 |
| San Dimas | \$0 | \$0 | \$0 |
| San Gabriel | \$0 | \$0 | \$0 |
| Wrightwood | \$1,600 | \$1,000 | \$1,000 |
| Region 3 HQ | \$0 | \$0 | \$0 |
| Orange Co. Dist. | \$0 | \$0 | \$0 |

| | | | |
|-------------------|-----|-----|-----|
| Foothill District | \$0 | \$0 | \$0 |
| Mtn./Desert Dist. | \$0 | \$0 | \$0 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|------------|-------------------|
| Barstow | \$900 | \$500 | \$500 |
| Calipatria | \$0 | \$0 | \$0 |
| Claremont | \$0 | \$0 | \$0 |
| Desert | \$100 | \$100 | \$100 |
| Orange County | \$5,300 | \$3,400 | \$3,400 |
| San Dimas | \$0 | \$0 | \$0 |
| San Gabriel | \$0 | \$0 | \$0 |
| Wrightwood | \$1,600 | \$1,000 | \$1,000 |
| Region 3 HQ | \$0 | \$0 | \$0 |
| Orange Co. Dist. | \$0 | \$0 | \$0 |
| Foothill District | \$0 | \$0 | \$0 |
| Mtn./Desert Dist. | \$0 | \$0 | \$0 |

5.05

Pensions and Benefits - To estimate expenditures for Pensions and Benefits, SCWC used a zero-based budget, while ORA used 2001 recorded expenses and applied non-labor inflation. SCWC and ORA did not resolve their differences for General Office Pensions and Benefits expense, which is included in the disputed items set forth in Appendix D, but did agree to the following estimates for 2003 in Region 3 with the established inflation factors discussed in paragraph 8.02 applied to 2003 to derive the 2004 expense:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|-------------|-------------------|
| General Office | \$8,320,700 | \$5,621,500 | See Appendix D |
| Barstow | \$4,900 | \$3,000 | \$3,900 |
| Calipatria | \$1,700 | \$1,000 | \$1,400 |
| Claremont | \$0 | \$0 | \$0 |
| Desert | \$3,000 | \$1,800 | \$2,400 |
| Orange County | \$5,400 | \$3,200 | \$4,300 |
| San Dimas | \$2,000 | \$1,200 | \$1,600 |
| San Gabriel | \$1,700 | \$1,000 | \$1,400 |
| Wrightwood | \$2,100 | \$1,200 | \$1,700 |
| Region 3 HQ | \$14,700 | \$3,700 | \$9,200 |
| Orange Co. Dist. | \$37,100 | \$10,000 | \$23,600 |
| Foothill District | \$21,200 | \$2,100 | \$6,000 |
| Mtn./Desert Dist. | \$12,100 | \$2,100 | \$6,000 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|------------|-------------|------------|-------------------|
|------------|-------------|------------|-------------------|

| | | | |
|-------------------|-------------|-------------|----------------|
| General Office | \$9,458,500 | \$5,780,000 | See Appendix D |
| Barstow | \$5,000 | \$3,000 | \$4,000 |
| Calipatria | \$1,800 | \$1,100 | \$1,400 |
| Claremont | \$0 | \$0 | \$0 |
| Desert | \$3,100 | \$1,900 | \$2,400 |
| Orange County | \$5,500 | \$3,300 | \$4,400 |
| San Dimas | \$2,000 | \$1,200 | \$1,600 |
| San Gabriel | \$1,800 | \$1,100 | \$1,400 |
| Wrightwood | \$2,100 | \$1,300 | \$1,700 |
| Region 3 HQ | \$15,100 | \$3,700 | \$9,400 |
| Orange Co. Dist. | \$37,900 | \$10,200 | \$24,000 |
| Foothill District | \$21,900 | \$2,100 | \$6,100 |
| Mtn./Desert Dist. | \$12,300 | \$2,100 | \$6,100 |

5.06

Meals -- To estimate expenditures for Business Meals, SCWC used a zero-based budget, while ORA used 2001 recorded expenses and applied non-labor inflation. The Parties agree to the following estimates for 2003 with the established inflation factors discussed in paragraph 8.02 applied to 2003 to derive the 2004 expense:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|------------|-------------------|
| General Office | \$60,200 | \$40,400 | \$57,900 |
| Barstow | \$300 | \$300 | \$300 |
| Calipatria | \$300 | \$200 | \$200 |
| Claremont | \$0 | \$0 | \$0 |
| Desert | \$500 | \$400 | \$400 |
| Orange County | \$3,200 | \$2,300 | \$2,300 |
| San Dimas | \$0 | \$0 | \$0 |
| San Gabriel | \$0 | \$0 | \$0 |
| Wrightwood | \$300 | \$200 | \$200 |
| Region 3 HQ | \$4,600 | \$3,000 | \$3,000 |
| Orange Co. Dist. | \$1,800 | \$500 | \$500 |
| Foothill District | \$2,500 | \$700 | \$700 |
| Mtn./Desert Dist. | \$3,000 | \$1,000 | \$1,000 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| General Office | \$61,600 | \$41,500 | \$59,100 |
| Barstow | \$300 | \$300 | \$300 |
| Calipatria | \$400 | \$300 | \$200 |
| Claremont | \$0 | \$0 | \$0 |
| Desert | \$600 | \$400 | \$400 |
| Orange County | \$3,300 | \$2,400 | \$2,300 |
| San Dimas | \$0 | \$0 | \$0 |

| | | | |
|-------------------|---------|---------|---------|
| San Gabriel | \$0 | \$0 | \$0 |
| Wrightwood | \$300 | \$200 | \$200 |
| Region 3 HQ | \$4,700 | \$3,000 | \$3,000 |
| Orange Co. Dist. | \$1,900 | \$500 | \$500 |
| Foothill District | \$2,600 | \$800 | \$700 |
| Mtn./Desert Dist. | \$3,000 | \$1,100 | \$1,100 |

- 5.07 Regulatory Commission Expense - To estimate expenditures for Regulatory Commission Expense, SCWC used a zero-based budget, ORA agreed to SCWC's expense within Region 3. SCWC and ORA agree to the following estimates for 2003 and 2004:

2003 & 2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|------------|-------------------|
| General Office | \$302,900 | \$213,700 | \$213,700 |
| Barstow | \$37,500 | \$37,500 | \$37,500 |
| Calipatria | \$17,800 | \$17,800 | \$17,800 |
| Claremont | \$43,800 | \$43,800 | \$43,800 |
| Desert | \$21,100 | \$21,100 | \$21,100 |
| Orange County | \$123,900 | \$123,900 | \$123,900 |
| San Dimas | \$50,800 | \$50,800 | \$50,800 |
| San Gabriel | \$36,600 | \$36,600 | \$36,600 |
| Wrightwood | \$19,400 | \$19,400 | \$19,400 |
| Region 3 HQ | \$0 | \$0 | \$0 |
| Orange Co. Dist. | \$0 | \$0 | \$0 |
| Foothill District | \$0 | \$0 | \$0 |
| Mtn./Desert Dist. | \$0 | \$0 | \$0 |

- 5.08 Outside Services -- To estimate expenditures for Outside Services, SCWC used a zero-based budget, while ORA used 2001 recorded expenses and applied non-labor inflation. SCWC and ORA agree to the following estimates for 2003 with the established inflation factors discussed in paragraph 8.02 applied to 2003 to derive the 2004 expense:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|-------------|-------------------|
| General Office | \$2,037,000 | \$1,173,300 | \$1,700,000 |
| Barstow | \$22,900 | \$22,000 | \$22,900 |
| Calipatria | \$5,000 | \$4,800 | \$5,000 |
| Claremont | \$0 | \$0 | \$0 |
| Desert | \$1,200 | \$1,200 | \$1,200 |
| Orange County | \$15,800 | \$15,400 | \$15,800 |
| San Dimas | \$0 | \$0 | \$0 |

| | | | |
|-------------------|----------|----------|----------|
| San Gabriel | \$1,900 | \$1,700 | \$1,900 |
| Wrightwood | \$2,500 | \$2,500 | \$2,500 |
| Region 3 HQ | \$10,300 | \$10,400 | \$10,400 |
| Orange Co. Dist. | \$45,700 | \$46,100 | \$46,100 |
| Foothill District | \$1,200 | \$1,300 | \$1,300 |
| Mtn./Desert Dist. | \$3,300 | \$900 | \$2,000 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|-------------|-------------------|
| General Office | \$2,083,800 | \$1,206,400 | \$1,735,400 |
| Barstow | \$23,400 | \$22,500 | \$23,400 |
| Calipatria | \$5,100 | \$4,900 | \$5,100 |
| Claremont | \$0 | \$0 | \$0 |
| Desert | \$1,300 | \$1,200 | \$1,300 |
| Orange County | \$16,200 | \$15,600 | \$16,100 |
| San Dimas | \$0 | \$0 | \$0 |
| San Gabriel | \$1,900 | \$1,800 | \$1,900 |
| Wrightwood | \$2,500 | \$2,500 | \$2,500 |
| Region 3 HQ | \$10,500 | \$10,700 | \$10,600 |
| Orange Co. Dist. | \$46,800 | \$47,400 | \$47,100 |
| Foothill District | \$1,300 | \$1,300 | \$1,300 |
| Mtn./Desert Dist. | \$3,400 | \$1,000 | \$2,000 |

5.09

Miscellaneous -- To estimate expenditures for Miscellaneous Expenses, SCWC used a zero-based budget, while ORA used 2001 recorded expenses and applied non-labor inflation. SCWC and ORA agree to the following estimates for 2003 with the established inflation factors discussed in paragraph 8.02 applied to 2003 to derive the 2004 expense:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|------------|-------------------|
| General Office | \$843,300 | \$903,800 | \$903,800 |
| Barstow | \$600 | \$500 | \$500 |
| Calipatria | \$1,000 | \$1,000 | \$1,000 |
| Claremont | \$400 | \$300 | \$300 |
| Desert | \$1,000 | \$800 | \$800 |
| Orange County | \$6,000 | \$4,700 | \$4,700 |
| San Dimas | \$1,900 | \$1,400 | \$1,400 |
| San Gabriel | \$2,900 | \$2,200 | \$2,200 |
| Wrightwood | \$500 | \$400 | \$400 |
| Region 3 HQ | \$2,500 | \$2,500 | \$2,500 |
| Orange Co. Dist. | \$2,600 | \$2,600 | \$2,600 |
| Foothill District | \$8,900 | \$6,600 | \$6,600 |
| Mtn./Desert Dist. | \$2,500 | \$1,400 | \$1,400 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|------------|-------------------|
| General Office | \$862,700 | \$929,300 | \$922,600 |
| Barstow | \$600 | \$500 | \$500 |
| Calipatria | \$1,000 | \$1,000 | \$1,000 |
| Claremont | \$400 | \$300 | \$300 |
| Desert | \$1,000 | \$800 | \$800 |
| Orange County | \$6,200 | \$4,800 | \$4,800 |
| San Dimas | \$1,900 | \$1,400 | \$1,400 |
| San Gabriel | \$3,000 | \$2,300 | \$2,200 |
| Wrightwood | \$500 | \$400 | \$400 |
| Region 3 HQ | \$2,600 | \$2,600 | \$2,600 |
| Orange Co. Dist. | \$2,700 | \$2,700 | \$2,700 |
| Foothill District | \$9,200 | \$6,800 | \$6,800 |
| Mtn./Desert Dist. | \$2,600 | \$1,400 | \$1,400 |

- 5.10 Allocated Expense of General Office, Common Customer Accounts, Region and District Offices – SCWC allocated the General Office Expense, Common Customer Accounts and Region 3 Office, Orange County, Foothill and Mountain-Desert District Offices to each CSA based on the updated “Revised Four-Factor.” SCWC and ORA agree to use the updated allocation percentages that SCWC proposed in this case, but have not agreed on the actual dollars to be allocated for General Office and Common Customer Accounts. SCWC and ORA agreed to estimates for allocation of the Region 3 Office and the Orange County, Foothill and Mountain-Desert District Offices to each CSA. The allocations are shown in Appendix A (Summary of Earnings). The 2004 increases over the 2003 estimates are due to the application of the appropriate labor or non-labor inflation factor for 2004 to the 2003 expenses. SCWC and ORA agree to the following estimates for allocation of the Region 3 Office and the Orange County, Foothill and Mountain-Desert District Offices to each CSA for 2003 and 2004.

Allocated Region 3 Office (Account 79910)
2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|---------------|-------------|------------|-------------------|
| Barstow | \$98,600 | \$71,700 | \$94,100 |
| Calipatria | \$13,200 | \$9,600 | \$12,600 |
| Claremont | \$166,000 | \$120,800 | \$158,500 |
| Desert | \$24,300 | \$17,600 | \$23,100 |
| Orange County | \$507,700 | \$369,300 | \$484,500 |
| San Dimas | \$195,300 | \$142,100 | \$186,400 |
| San Gabriel | \$114,100 | \$83,000 | \$108,900 |
| Wrightwood | \$19,600 | \$14,200 | \$18,700 |

| | | | |
|----------------|-------------|-----------|-------------|
| Total Region 3 | \$1,138,800 | \$828,300 | \$1,086,800 |
|----------------|-------------|-----------|-------------|

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| Barstow | \$102,500 | \$73,800 | \$96,200 |
| Calipatria | \$13,700 | \$9,900 | \$12,900 |
| Claremont | \$172,600 | \$124,200 | \$161,900 |
| Desert | \$25,200 | \$18,100 | \$23,700 |
| Orange County | \$527,700 | \$379,800 | \$495,200 |
| San Dimas | \$203,000 | \$146,100 | \$190,500 |
| San Gabriel | \$118,600 | \$85,400 | \$111,300 |
| Wrightwood | \$20,400 | \$14,700 | \$19,100 |
| Total Region 3 | \$1,183,700 | \$852,000 | \$1,110,800 |

Allocated Orange County District Office (Account 79910)

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|---------------|-------------|------------|-------------------|
| Orange County | \$968,600 | \$771,800 | \$862,000 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|---------------|-------------|------------|-------------------|
| Orange County | \$1,001,800 | \$793,600 | \$881,000 |

Allocated Foothill District Office (Account 79910)

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| Claremont | \$206,700 | \$165,100 | \$174,200 |
| San Dimas | \$243,100 | \$194,200 | \$204,900 |
| San Gabriel | \$142,000 | \$113,400 | \$119,600 |
| Total Region 3 | \$591,800 | \$472,700 | \$498,700 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| Claremont | \$215,300 | \$169,800 | \$178,200 |
| San Dimas | \$253,200 | \$199,600 | \$209,500 |
| San Gabriel | \$147,900 | \$116,600 | \$122,400 |
| Total Region 3 | \$616,400 | \$486,000 | \$510,100 |

Allocated Mountain/Desert District Office (Account 79910)
2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| Barstow | \$367,100 | \$293,700 | \$296,600 |
| Calipatria | \$49,300 | \$39,400 | \$39,800 |
| Desert | \$90,200 | \$72,100 | \$72,800 |
| Wrightwood | \$73,000 | \$58,400 | \$58,900 |
| Total Region 3 | \$579,600 | \$463,600 | \$475,600 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| Barstow | \$381,600 | \$302,000 | \$303,300 |
| Calipatria | \$51,300 | \$40,500 | \$40,700 |
| Desert | \$93,700 | \$74,200 | \$74,500 |
| Wrightwood | \$75,800 | \$60,000 | \$60,300 |
| Total Region 3 | \$602,400 | \$476,700 | \$478,800 |

5.11

Other Maintenance of General Plant -- To estimate expenditures for Other Maintenance of General Plant, SCWC used a zero-based budget, while ORA used 2001 recorded expenses and applied non-labor inflation. SCWC and ORA agree to the following estimates for 2003 with the established inflation factors discussed in paragraph 8.02 applied to 2003 to derive the 2004 expense:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|------------|-------------------|
| General Office | \$628,300 | \$483,900 | \$564,900 |
| Barstow | \$5,300 | \$2,900 | \$2,900 |
| Calipatria | \$7,700 | \$4,300 | \$4,300 |
| Claremont | \$100 | \$100 | \$100 |
| Desert | \$1,400 | \$800 | \$800 |
| Orange County | \$19,000 | \$10,600 | \$10,600 |
| San Dimas | \$20,600 | \$11,500 | \$11,500 |
| San Gabriel | \$4,100 | \$2,300 | \$2,300 |
| Wrightwood | \$2,600 | \$1,500 | \$1,500 |
| Region 3 HQ | \$4,000 | \$600 | \$600 |
| Orange Co. Dist. | \$7,200 | \$7,300 | \$7,300 |
| Foothill District | \$2,500 | \$2,400 | \$2,400 |
| Mtn./Desert Dist. | \$600 | \$500 | \$500 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| General Office | \$642,800 | \$497,500 | \$576,600 |

| | | | |
|-------------------|----------|----------|----------|
| Barstow | \$5,400 | \$2,900 | \$3,000 |
| Calipatria | \$7,900 | \$4,400 | \$4,000 |
| Claremont | \$100 | \$100 | \$100 |
| Desert | \$1,500 | \$800 | \$800 |
| Orange County | \$19,500 | \$10,900 | \$10,800 |
| San Dimas | \$21,100 | \$11,900 | \$11,700 |
| San Gabriel | \$4,200 | \$2,400 | \$2,300 |
| Wrightwood | \$2,600 | \$1,500 | \$1,500 |
| Region 3 HQ | \$4,100 | \$600 | \$600 |
| Orange Co. Dist. | \$7,400 | \$7,500 | \$7,500 |
| Foothill District | \$2,500 | \$2,400 | \$2,500 |
| Mtn./Desert Dist. | \$600 | \$500 | \$500 |

- 5.12 Rent -- To estimate expenditures for Rent Expenses, SCWC used a zero-based budget, while ORA used 2001 recorded expenses and applied non-labor inflation. SCWC and ORA agree to the following estimates for 2003 with the established inflation factors discussed in paragraph 8.02 applied to 2003 to derive the 2004 expense:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|------------|-------------------|
| General Office | \$20,400 | \$16,400 | \$16,400 |
| Barstow | \$56,500 | \$51,000 | \$56,500 |
| Calipatria | \$0 | \$0 | \$0 |
| Claremont | \$13,300 | \$12,100 | \$13,300 |
| Desert | \$29,000 | \$26,200 | \$29,000 |
| Orange County | \$33,000 | \$29,900 | \$33,000 |
| San Dimas | \$0 | \$0 | \$0 |
| San Gabriel | \$10,800 | \$9,800 | \$10,800 |
| Wrightwood | \$10,100 | \$9,100 | \$10,100 |
| Region 3 HQ | \$119,600 | \$120,500 | \$120,500 |
| Orange Co. Dist. | \$98,900 | \$90,400 | \$94,000 |
| Foothill District | \$0 | \$0 | \$0 |
| Mtn./Desert Dist. | \$19,900 | \$16,000 | \$16,000 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| General Office | \$20,900 | \$16,900 | \$16,700 |
| Barstow | \$57,800 | \$52,400 | \$57,700 |
| Calipatria | \$0 | \$0 | \$0 |
| Claremont | \$13,700 | \$12,400 | \$13,600 |
| Desert | \$29,700 | \$27,000 | \$29,600 |
| Orange County | \$33,700 | \$30,800 | \$33,600 |
| San Dimas | \$0 | \$0 | \$0 |
| San Gabriel | \$11,000 | \$10,100 | \$11,000 |

| | | | |
|-------------------|-----------|-----------|-----------|
| Wrightwood | \$10,300 | \$9,400 | \$10,300 |
| Region 3 HQ | \$122,300 | \$123,900 | \$123,000 |
| Orange Co. Dist. | \$101,200 | \$92,900 | \$98,500 |
| Foothill District | \$0 | \$0 | \$0 |
| Mtn./Desert Dist. | \$20,300 | \$16,400 | \$16,300 |

- 5.13 A&G Expense Capitalized – In the General Office SCWC applied a credit of 8.49% to Office Supplies, Outside Services and Corporate Expenses. ORA used a base of -\$301,670 for 2001 and applied non-labor inflation. In the Region 3 Headquarters SCWC applied a credit of 55.7% to Office Supplies, Outside Services and Corporate Expenses. ORA used a base of -\$105.60 for 2001 and applied non-labor inflation. SCWC and ORA agree to apply SCWC's percentages to the stipulated expenses with the following estimates for 2003 and 2004:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| General Office | -\$400,200 | -\$316,200 | -\$338,000 |
| Region 3 HQ | -\$108,800 | -\$109,600 | -\$90,600 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| General Office | -\$409,400 | -\$325,100 | -\$349,300 |
| Region 3 HQ | -\$111,300 | -\$112,700 | -\$92,500 |

6.00 Operations and Maintenance

- 6.01 Uncollectibles – SCWC based its forecast for uncollectibles on the 5- year average of write-offs less recoveries as a percentage of gross revenues. ORA based its forecast on the 2002-recorded uncollectibles expense divided by gross revenues. SCWC and ORA agree to the following uncollectible percentage, to be used for both the test years:

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|---------------|-------------|------------|-------------------|
| Region 3 CSAs | 0.272% | 0.112% | 0.200% |

6.02

All Other Operations – To estimate expenditures for Other Operations Expense in Region 3, SCWC used an average of historical expenditures, while ORA used 2002 recorded expenses and applied non-labor inflation. SCWC and ORA agree to the following estimates for 2003 with the established inflation factors discussed in paragraph 8.02 applied to 2003 to derive the 2004 expense:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|------------|-------------------|
| Barstow | \$130,000 | \$130,000 | \$180,200 |
| Calipatria | \$60,500 | \$47,800 | \$48,000 |
| Claremont | \$189,200 | \$156,900 | \$157,700 |
| Desert | \$209,800 | \$87,000 | \$87,400 |
| Orange County | \$494,700 | \$448,400 | \$450,600 |
| San Dimas | \$188,600 | \$129,100 | \$129,700 |
| San Gabriel | \$130,300 | \$130,300 | \$210,500 |
| Wrightwood | \$34,500 | \$34,500 | \$60,400 |
| Region 3 HQ | \$40,700 | \$40,500 | \$40,700 |
| Orange Co. Dist. | \$50,800 | \$38,000 | \$38,000 |
| Foothill District | \$6,600 | \$2,300 | \$4,100 |
| Mtn./Desert Dist. | \$7,300 | \$3,500 | \$6,000 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|------------|-------------------|
| Barstow | \$133,000 | \$133,000 | \$183,900 |
| Calipatria | \$61,900 | \$49,000 | \$49,000 |
| Claremont | \$193,600 | \$160,700 | \$161,100 |
| Desert * | \$214,700 | \$89,100 | \$189,200 |
| Orange County | \$506,000 | \$459,300 | \$460,000 |
| San Dimas | \$193,000 | \$132,200 | \$132,400 |
| San Gabriel | \$133,300 | \$133,300 | \$214,900 |
| Wrightwood | \$35,300 | \$35,300 | \$61,700 |
| Region 3 HQ | \$41,600 | \$41,700 | \$41,500 |
| Orange Co. Dist. | \$52,000 | \$39,100 | \$38,800 |
| Foothill District | \$6,700 | \$2,400 | \$4,200 |
| Mtn./Desert Dist. | \$7,500 | \$3,600 | \$6,100 |

* SCWC and ORA agree that in the Desert CSA an additional \$100,000 should be added in 2004 for uranium removal costs.

6.03

All Other Operating Expense (General Office) – To estimate expenditures for Other Operating Expense in the General Office, SCWC used a zero based budget including an adjustment for operating costs related to the proposed Security Plan, while ORA used 2001 recorded expenses and applied non-labor inflation. SCWC and ORA agree to use ORA's forecast for All Other Operating expenses, and to litigate the issue of including the Security Plan operating costs (See Appendix D). SCWC and ORA agree to the following estimate for 2003 before adjustment for Security Plan expenses with the established inflation factors discussed in paragraph 8.02 applied to 2003 to derive the 2004 expense:

| 2003 (Excluding Security Plan Expenses) | | | |
|--|-------------|------------|-------------------|
| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| General Office | \$317,700 | \$242,800 | \$242,800 |
| 2004 (Excluding Security Plan Expenses) | | | |
| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| General Office | \$343,600 | \$249,700 | \$247,900 |

6.04

All Other Maintenance – To estimate expenditures for Other Maintenance Expense in Region 3, SCWC used an average of historical expenditures plus planned maintenance for the test years, while ORA used 2002 recorded expenses and applied non-labor inflation. The Parties agree to the following estimates for 2003 with the established inflation factors discussed in paragraph 8.02 applied to 2003 to derive the 2004 expense:

| 2003 | | | |
|-------------------|-------------|------------|-------------------|
| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| Barstow | \$597,100 | \$389,600 | \$441,000 |
| Calipatria | \$359,000 | \$157,400 | \$265,200 |
| Claremont | \$465,400 | \$322,200 | \$343,800 |
| Desert | \$243,400 | \$123,500 | \$179,800 |
| Orange County | \$883,000 | \$526,800 | \$652,200 |
| San Dimas | \$485,900 | \$319,400 | \$358,900 |
| San Gabriel | \$271,600 | \$186,700 | \$200,600 |
| Wrightwood | \$147,000 | \$56,000 | \$108,600 |
| Region 3 HQ | \$0 | \$0 | \$0 |
| Orange Co. Dist. | \$0 | \$0 | \$0 |
| Foothill District | \$0 | \$0 | \$0 |
| Mtn./Desert Dist. | \$0 | \$0 | \$0 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-------------------|-------------|------------|-------------------|
| Barstow | \$616,000 | \$399,100 | \$450,200 |
| Calipatria | \$372,000 | \$161,200 | \$270,700 |
| Claremont | \$474,800 | \$332,800 | \$351,000 |
| Desert | \$252,300 | \$126,500 | \$183,500 |
| Orange County | \$940,700 | \$539,700 | \$665,800 |
| San Dimas | \$496,100 | \$327,200 | \$366,400 |
| San Gabriel | \$277,100 | \$191,000 | \$204,800 |
| Wrightwood | \$152,600 | \$57,400 | \$110,800 |
| Region 3 HQ | \$0 | \$0 | \$0 |
| Orange Co. Dist. | \$0 | \$0 | \$0 |
| Foothill District | \$0 | \$0 | \$0 |
| Mtn./Desert Dist. | \$0 | \$0 | \$0 |

- 6.05 Common Customer Account (General Office) – To estimate expenditures for the General Office Common Customer Account, SCWC used a 5-year average and applied non-labor inflation, while ORA used 2001 recorded expenses and applied non-labor inflation. The Parties agree to the following estimates for 2003 with the established inflation factors discussed in paragraph 8.02 applied to 2003 to derive the 2004 expense:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| General Office | \$743,800 | \$744,000 | \$744,000 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| General Office | \$760,900 | \$765,000 | \$759,500 |

- 6.06 Postage (General Office) – To estimate expenditures for General Office Postage, SCWC used a zero-based budget, while ORA used 2001 recorded expenses and applied non-labor inflation. The Parties agree to the following estimates for 2003 with the established inflation factors discussed in paragraph 8.02 applied to 2003 to derive the 2004 expense:

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| General Office | \$707,200 | \$645,700 | \$709,600 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|------------|-------------|------------|-------------------|
|------------|-------------|------------|-------------------|

| | | | |
|----------------|-----------|-----------|-----------|
| General Office | \$711,000 | \$663,900 | \$724,400 |
|----------------|-----------|-----------|-----------|

- 6.07 Property Taxes – SCWC both used a five-year average of property tax expenses divided by the five-year average of utility plant in service to derive the property tax rates. SCWC and ORA agree to the following property tax rates for use in both of the test years:

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------|-------------|------------|-------------------|
| General Office | 0.56% | 0.56% | 0.56% |
| Barstow | 0.66% | 0.66% | 0.66% |
| Calipatria | 0.42% | 0.42% | 0.42% |
| Claremont | 0.48% | 0.48% | 0.48% |
| Desert | 0.38% | 0.38% | 0.38% |
| Orange County | 0.46% | 0.46% | 0.46% |
| San Dimas | 1.03% | 0.94% | 0.94% |
| San Gabriel | 1.43% | 1.46% | 1.46% |
| Wrightwood | 0.72% | 0.62% | 0.62% |

- 6.08 Payroll Taxes – SCWC and ORA agree to apply a rate of 7.90% to all labor expenses, as calculated in SCWC’s zero-based forecast.

- 6.09 Local Taxes – SCWC and ORA agree to apply the 5-year average recorded rate of 0.957% to all gross revenues.

7.00 **Supply**

- 7.01 Sources -- A combination of historical usage, expected developments, and constraints on systems were analyzed to determine the level of production from wells and use of surface water. Any additional requirement will be calculated using the composite supply mix ratios adopted in this proceeding. The Parties agreed to the supply mix percentages for 2003 and 2004 in all CSAs except Claremont. ORA used the latest five-year average recorded to forecast Claremont supply mix while SCWC used the latest three-year average recorded, taking into considerations the current wells status in the district. Supply mix in Claremont is not settled and is listed, as a disputed issue in Appendix D. Set forth below is the stipulated supply mix for 2003 and 2004.

| Barstow CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|--------------------|-------------|------------|-------------------|
| Wells Production | 100.0% | 100.0% | 100.0% |
| Purchased. | 0.0% | 0.0% | 0.0% |

| Calipatria CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|-------------|------------|-------------------|
|-----------------------|-------------|------------|-------------------|

| | | | |
|--|-------------|------------|-------------------|
| Wells Production | 0.0% | 0.0% | 0.0% |
| Purchased. | 100.0% | 100.0% | 100.0% |
| Claremont CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| Wells Production | 38.0% | 48.0% | 1/ |
| Purchased. | 62.0% | 52.0% | 1/ |
| 1/ See Appendix D, subject to final decision | | | |
| Desert CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| Wells Production | 96.2% | 97.5% | 97.5% |
| Purchased. | 3.8% | 2.5% | 2.5% |
| Orange County CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| Wells Production | 57.0% | 68.6% | 62.0% |
| Purchased. | 43.0% | 31.4% | 38.0% |
| San Dimas CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| Wells Production | 32.0% | 36.6% | 33.0% |
| Surface | 0.6% | 0.8% | 0.8% |
| Purchased. | 67.4% | 62.6% | 66.2% |
| San Gabriel CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| Wells Production | 86.6% | 95.6% | 95.6% |
| Purchased. | 13.4% | 4.4% | 4.4% |
| Wrightwood CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| Wells Production | 0.0% | 0.0% | 0.0% |
| Purchased. | 100.0% | 100.0% | 100.0% |

7.02 Supply Volume – SCWC and ORA agreed to specific sales volume for all customer classes other than the Commercial class. The Commercial Class sales volume forecast methodology (included as a disputed item in Appendix D) will be resolved by way of Commission decision. Sets forth

below are the sales volumes for 2003 and 2004.

2003

| Barstow CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|-------------|------------|-------------------|
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 2,755,677 | 2,909,775 | 1/ |
| Industrial | 95,592 | 103,249 | 98,640 |
| Public Auth. | 380,634 | 407,397 | 380,634 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 366,410 | 395,242 | 382,822 |
| Other | 18,865 | 26,139 | 18,865 |
| Private Fire | | | |
| Total Sales | 3,617,178 | 3,841,802 | 1/ |

| Calipatria CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|-------------|------------|-------------------|
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 84,854 | 85,260 | 1/ |
| Industrial | 13,228 | 14,736.8 | 14,089 |
| Public Auth. | 30,282 | 30,282 | 30,282 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 415,389 | 519,769.4 | 441,000 |
| Other | 2,478 | 2,478 | 2,478 |
| Flat - Commercial | 510,971 | 513,384 | 512,635 |
| Flat - Public Auth. | 14,655 | 14,655 | 14,655 |
| Total Sales | 1,071,857 | 1,180,565 | 1/ |

| Claremont CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|-------------|------------|-------------------|
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 4,405,828 | 4,542,897 | 1/ |
| Industrial | 44,095 | 46,619 | 45,597 |
| Public Auth. | 373,393 | 379,677 | 373,393 |
| Irrigation | 45,523 | 51,454 | 45,523 |
| Resale | 0 | 0 | 0 |
| Contract | 184 | 184 | 184 |
| Other | 162,855 | 163,267 | 162,855 |
| Private Fire | | | |
| Total Sales | 5,031,879 | 5,184,097 | 1/ |

| Desert CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|-------------|------------|-------------------|
| <u>Customer Class</u> | 2003 | 2003 | 2003 |

| | | | |
|--------------|---------|---------|-------|
| Commercial | 508,070 | 525,734 | 1/ |
| Industrial | 0 | 0 | 0 |
| Public Auth. | 3,775 | 3,998 | 3,998 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 0 | 0 | 0 |
| Other | 0 | 324 | 324 |
| Private Fire | | | |
| Total Sales | 511,844 | 530,056 | 1/ |

| | | | |
|--------------------------|--------------------|-------------------|--------------------------|
| Orange County CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 11,667,529 | 11,833,719 | 1/ |
| Industrial | 46,920 | 49,381 | 49,381 |
| Public Auth. | 802,153 | 808,140 | 802,153 |
| Irrigation | 136,471 | 136,471 | 136,471 |
| Resale | 29,295 | 31,851 | 29,295 |
| Contract | 0 | 0 | 0 |
| Other | 648.6 | 648.6 | 648.6 |
| Private Fire | | | |
| Total Sales | 12,683,016 | 12,860,211 | 1/ |

| | | | |
|-----------------------|--------------------|-------------------|--------------------------|
| San Dimas CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 5,152,173 | 5,427,127 | 1/ |
| Industrial | 806 | 998 | 998 |
| Public Auth. | 449,032 | 489,423 | 488,553 |
| Irrigation | 21,376 | 21,465 | 21,466 |
| Resale | 0 | 0 | 0 |
| Contract | 128,633 | 144,475 | 131,500 |
| Other | 1,069 | 1,069 | 1,069 |
| Private Fire | | | |
| Total Sales | 5,753,090 | 6,084,557 | 1/ |

| | | | |
|------------------------|--------------------|-------------------|--------------------------|
| San Gabriel CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 2,824,934 | 2,973,677 | 1/ |
| Industrial | 12,141 | 13,802 | 12,851 |
| Public Auth. | 91,686 | 108,096 | 91,686 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |

| | | | |
|--------------|-----------|-----------|----|
| Contract | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Private Fire | 0 | 0 | 0 |
| Total Sales | 2,928,761 | 3,095,575 | 1/ |

| | | | |
|-----------------------|-------------|------------|-------------------|
| Wrightwood CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2003 | 2003 | 2003 |
| Commercial | 228,070 | 249,869 | 1/ |
| Industrial | 0 | 0 | 0 |
| Public Auth. | 3,243 | 4,461 | 3,802 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Private Fire | 0 | 0 | 0 |
| Total Sales | 231,313 | 254,330 | 1/ |

1/ See Appendix D, subject to final decision

2004

| | | | |
|-----------------------|-------------|------------|-------------------|
| Barstow CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 2,755,677 | 2,909,775 | 1/ |
| Industrial | 95,592 | 103,249 | 98,640 |
| Public Auth. | 380,634 | 407,397 | 380,634 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 366,410 | 395,242 | 382,822 |
| Other | 18,865 | 26,139 | 18,865 |
| Private Fire | | | |
| Total Sales | 3,617,178 | 3,841,802 | 1/ |

| | | | |
|-----------------------|-------------|------------|-------------------|
| Calipatria CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 84,854 | 85,260 | 1/ |
| Industrial | 13,228 | 14,736.8 | 14,089 |
| Public Auth. | 30,282 | 30,282 | 30,282 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 415,389 | 544,092.4 | 441,000 |
| Other | 2,478 | 2,478 | 2,478 |
| Flat - Commercial | 510,971 | 513,384 | 512,635 |

| | | | |
|---------------------|-----------|-----------|--------|
| Flat - Public Auth. | 14,655 | 14,655 | 14,655 |
| Total Sales | 1,071,857 | 1,204,888 | 1/ |

| | | | |
|-----------------------|-------------|------------|-------------------|
| Claremont CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 4,430,980 | 4,568,831 | 1/ |
| Industrial | 44,095 | 46,619 | 45,597 |
| Public Auth. | 375,115 | 379,677 | 375,287 |
| Irrigation | 45,933 | 51,454 | 45,933 |
| Resale | 0 | 0 | 0 |
| Contract | 184 | 184 | 184 |
| Other | 163,831 | 163,267 | 163,830 |
| Private Fire | | | |
| Total Sales | 5,060,138 | 5,210,032 | 1/ |

| | | | |
|-----------------------|-------------|------------|-------------------|
| Desert CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 508,070 | 531,918 | 1/ |
| Industrial | 0 | 0 | 0 |
| Public Auth. | 3,775 | 3,998 | 3,998 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 0 | 0 | 0 |
| Other | 0 | 324 | 324 |
| Private Fire | | | |
| Total Sales | 511,844 | 536,240 | 1/ |

| | | | |
|--------------------------|-------------|------------|-------------------|
| Orange County CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 11,744,328 | 11,934,791 | 1/ |
| Industrial | 46,920 | 49,381 | 49,381 |
| Public Auth. | 805,091 | 808,140 | 805,090 |
| Irrigation | 138,952 | 138,952 | 138,952 |
| Resale | 29,295 | 31,851 | 29,295 |
| Contract | 0 | 0 | 0 |
| Other | 648.6 | 648.6 | 648.6 |
| Private Fire | | | |
| Total Sales | 12,765,235 | 12,963,763 | 1/ |

| | | | |
|----------------------|-------------|------------|-------------------|
| San Dimas CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|----------------------|-------------|------------|-------------------|

| <u>Customer Class</u> | 2004 | 2004 | 2004 |
|-----------------------|-----------|-----------|---------|
| Commercial | 5,170,737 | 5,439,071 | 1/ |
| Industrial | 806 | 998 | 998 |
| Public Auth. | 451,347 | 491,946 | 488,553 |
| Irrigation | 21,376 | 21,465 | 21,466 |
| Resale | 0 | 0 | 0 |
| Contract | 128,633 | 144,475 | 131,500 |
| Other | 1,069 | 1,069 | 1,069 |
| Private Fire | | | |
| Total Sales | 5,773,968 | 6,099,024 | 1/ |

| San Gabriel CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|------------------------|-------------|------------|-------------------|
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 2,832,653 | 2,981,802 | 1/ |
| Industrial | 12,141 | 13,802 | 12,851 |
| Public Auth. | 91,686 | 108,096 | 91,686 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Private Fire | 0 | 0 | 0 |
| Total Sales | 2,936,480 | 3,103,700 | 1/ |

| Wrightwood CSA | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|-----------------------|-------------|------------|-------------------|
| <u>Customer Class</u> | 2004 | 2004 | 2004 |
| Commercial | 229,654 | 251,604 | 1/ |
| Industrial | 0 | 0 | 0 |
| Public Auth. | 3,243 | 4,461 | 3,802 |
| Irrigation | 0 | 0 | 0 |
| Resale | 0 | 0 | 0 |
| Contract | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Private Fire | 0 | 0 | 0 |
| Total Sales | 232,897 | 256,065 | 1/ |

1/ See Appendix D, subject to final decision

7.03

Supply Cost -- Purchased Water – The Parties agree to use SCWC's methodology to forecast purchased water cost. The latest available rates prior to producing the final decision tables should be used as referenced in paragraph 8.03. For all areas other than Claremont, the differences between SCWC's forecast and ORA's forecast of expenses associated

with purchased water are attributable to differences in the Parties' projection of sales and ORA's exclusion of the second test year inflation factor which are included as disputed items in Appendix D. For Claremont the differences also include a disputed supply mix also included in Appendix D.

Purchased Energy – The Parties agree to use SCWC's methodology to forecast purchased energy cost. The latest available rates prior to producing the final decision tables should be used as referenced in paragraph 8.03. For all areas other than Claremont, the differences between SCWC's forecast and ORA's forecast of expenses associated with purchased energy are attributable to differences in the Parties' projection of sales and ORA's exclusion of the second test year inflation factor which are included as disputed items in Appendix D. For Claremont the differences also include a disputed supply mix also included in Appendix D.

Pump Tax – The Parties agree to use SCWC's methodology to forecast pump tax cost. The latest available rates prior to producing the final decision tables should be used as referenced in paragraph 8.03. For all areas other than Claremont, the differences between SCWC's forecast and ORA's forecast of expenses associated with pump tax are attributable to differences in the Parties' projection of sales which is included as a disputed item in Appendix D. For Claremont the differences also include a disputed supply mix also included in Appendix D.

7.04

Chemicals -- The Parties agree to use SCWC's chemicals unit cost per KCcf to forecast chemicals cost. The differences between SCWC's forecast and ORA's forecast of chemicals are attributable to differences in the Parties' projection of sales and supply mix. The Parties agree to estimate chemical costs for the Test Years based on recorded 2001 or zero-based, inflated with the latest available weighted non-labor inflation. Set forth below are the chemicals unit cost for 2003 and 2004

2003

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|---------------|-------------|------------|-------------------|
| Barstow | \$11.48 | \$11.48 | \$11.48 |
| Calipatria | \$97.57 | \$97.57 | \$97.57 |
| Claremont | \$13.34 | \$13.34 | \$13.34 |
| Desert | \$16.51 | \$16.51 | \$16.51 |
| Orange County | \$18.60 | \$18.60 | \$18.60 |
| San Dimas | \$15.10 | \$15.10 | \$15.10 |
| San Gabriel | \$28.36 | \$28.36 | \$28.36 |
| Wrightwood | \$11.48 | \$11.48 | \$11.48 |

2004

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|---------------|-------------|------------|-------------------|
| Barstow | \$11.74 | \$11.74 | \$11.74 |
| Calipatria | \$99.81 | \$99.81 | \$99.81 |
| Claremont | \$13.65 | \$13.65 | \$13.65 |
| Desert | \$16.89 | \$16.89 | \$16.89 |
| Orange County | \$19.02 | \$19.02 | \$19.02 |
| San Dimas | \$15.45 | \$15.45 | \$15.45 |
| San Gabriel | \$29.01 | \$29.01 | \$29.01 |
| Wrightwood | \$11.74 | \$11.74 | \$11.74 |

- 7.05 Unaccounted Water and Water Used in Operation -- SCWC used the recorded percentage of unaccounted Water and Used in Operation water for 12 months ending December 2001. ORA used an average of recorded amounts for 1997 through 2001 to derive its estimate. The Parties agree to use the following estimates for both 2004 and 2004:

| <u>CSA</u> | <u>SCWC</u> | <u>ORA</u> | <u>Stipulated</u> |
|---------------|-------------|------------|-------------------|
| Barstow | 11.31% | 10.44% | 10.44% |
| Calipatria | 4.14% | 2.91% | 2.91% |
| Claremont | 7.05% | 7.34% | 7.34% |
| Desert | 19.00% | 18.23% | 18.23% |
| Orange County | 3.32% | 2.86% | 3.66% |
| San Dimas | 6.74% | 6.04% | 6.04% |
| San Gabriel | 6.21% | 6.27% | 6.27% |
| Wrightwood | 22.16% | 19.33% | 19.33% |

8.00 **Common Issues**

- 8.01 Inflation -- The Parties stipulate that the adopted inflation shall be the latest available prior to developing the decision tables.
- 8.02 Established Factors -- The Parties agree that the Established Factors should be split 60/40 between 1) the Non-Labor Index and 2) the Compensation Per Hour Index (both of which are published in a memo from ORA's Monopoly Regulation Branch to the Water Division on a monthly basis).
- 8.03 Rates Charged for Purchased Water, Purchased Power and Pump Tax -- The Parties agree for 2003 that the latest available rates prior to developing the decision tables should be used to calculate supply expenses in the final decision. Increases in supply costs for 2004 are included as disputed items in Appendix D.

9.00 Audit

9.01 On April 8, 2004 Water Division, Audit and Compliance Branch (ACB) completed an Audit of SCWC. SCWC, Audit and Compliance Branch, and ORA stipulate to the following:

9.02 Overhead Construction Costs – ACB reviewed SCWC's accounting practices related to its allocation of overhead costs to its construction budget. ACB's recommendation was that for ratemaking purposes, SCWC should not be allowed to include \$1,425,453 of accumulated overhead as part of rate base. SCWC agrees and has not included \$1,425,453 in rate base.

9.03 Overhead Rate - Additionally ORA and SCWC agree that an overhead rate of 22.5% is appropriate and therefore should be applied to the General office and Region III capital budget components for the test years. Where a total composite dollar was stipulated to, a 22.5 % overhead shall be implied.

9.04 Annual Financial Report – ACB reviewed SCWC's 2001 annual financial report submitted to the Commission, which contained the netting of the balancing accounts against the other deferred credit accounts. ACB recommended that in its 2002 financial report SCWC show the balances prior to netting. SCWC agrees with ACB and had already made this correction in 2002 prior to the release of the audit report.

9.05 Revenue From The Rental of Water Property – SCWC had inadvertently coded revenue from the rental of water utility property for cellular tower sites into PUC account 526, Miscellaneous Non-operating Revenues from 1996 to the present. SCWC agrees that the proper account for the revenue related to cellular tower sites should be PUC account 612 and SCWC will correct the entries retroactive to the beginning of the current accounting period in accordance with the procedures identified in Commission Decision 00-07-018 for a passive investment (70/30 split).

9.06 Legal Costs - The Audit Report recommended moving \$3,347,973 (total company) of Water Rights Legal Costs from CWIP to balancing accounts or expense. ORA have revised their recommendation down to \$2,529,899, to reflect the end of litigation related to Barstow's water rights. Therefore \$818,074, Region III's portion of Water Rights Legal Costs is properly accounted for in rate base in this GRC.

10.00 Other Issues

10.01 Water Quality OII Expense Amortization - In March 1998 the Commission issued an OII to determine whether existing standards and policies regarding drinking water quality adequately protect the public health. In

the meantime, the Commission issued Resolution W-4089, W-4094 and W-4257 in 1998 authorizing the establishment of memorandum accounts for the Oil and water quality litigation expenses. While water quality litigation are still proceeding, SCWC's current balance as of March 31, 2004 is \$1,052,480. SCWC was ordered to amortize the balances in the next GRC. ORA took no position on this in their report.

10.02

11.00 Tariff Rules

11.01 Customer Deposit Level – SCWC and ORA agree that SCWC shall revise its tariff sheet, Rule No. 7, to change the deposit amount it requires from residential customers with a 5/8" x 3/4" meter to establish credit, to \$30 if monthly billed and \$60 if bi-monthly billed. This will allow the Company to collect a deposit from customers posing a credit risk that will cover a larger portion of an unpaid bill in the event that a customer fails to make a bill payment.

11.02 Interest Paid on Customer Deposit – SCWC and ORA agree that the current annual rate of 7% paid by SCWC for customer deposits is excessive and should be modified. Therefore it is mutually agreed that SCWC shall modify its Tariff Rule 7 to reflect the payment of interest on customer deposits based on the 90-day commercial paper rate per month.

11.03

11.04 Private Fire Service – The currently effective Rate Schedule AA-4 limits the minimum diameter for private fire protection service to four inches. SCWC and ORA agree that increasing requirements from fire protection agencies and city ordinances have resulted in the need to install fire protection services that are smaller than 4 inches. Therefore Rate Schedule AA-4 is revised to limit the minimum diameter for private fire protection service to 2 inches.

Dated: June __, 2003

Dated: June __, 2003

SUNG B. HAN

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